Vol. XII

TRANSCRIPT OF RECORD

Supreme Court of the United States

OCTOBER TERM, 1936

No. 539

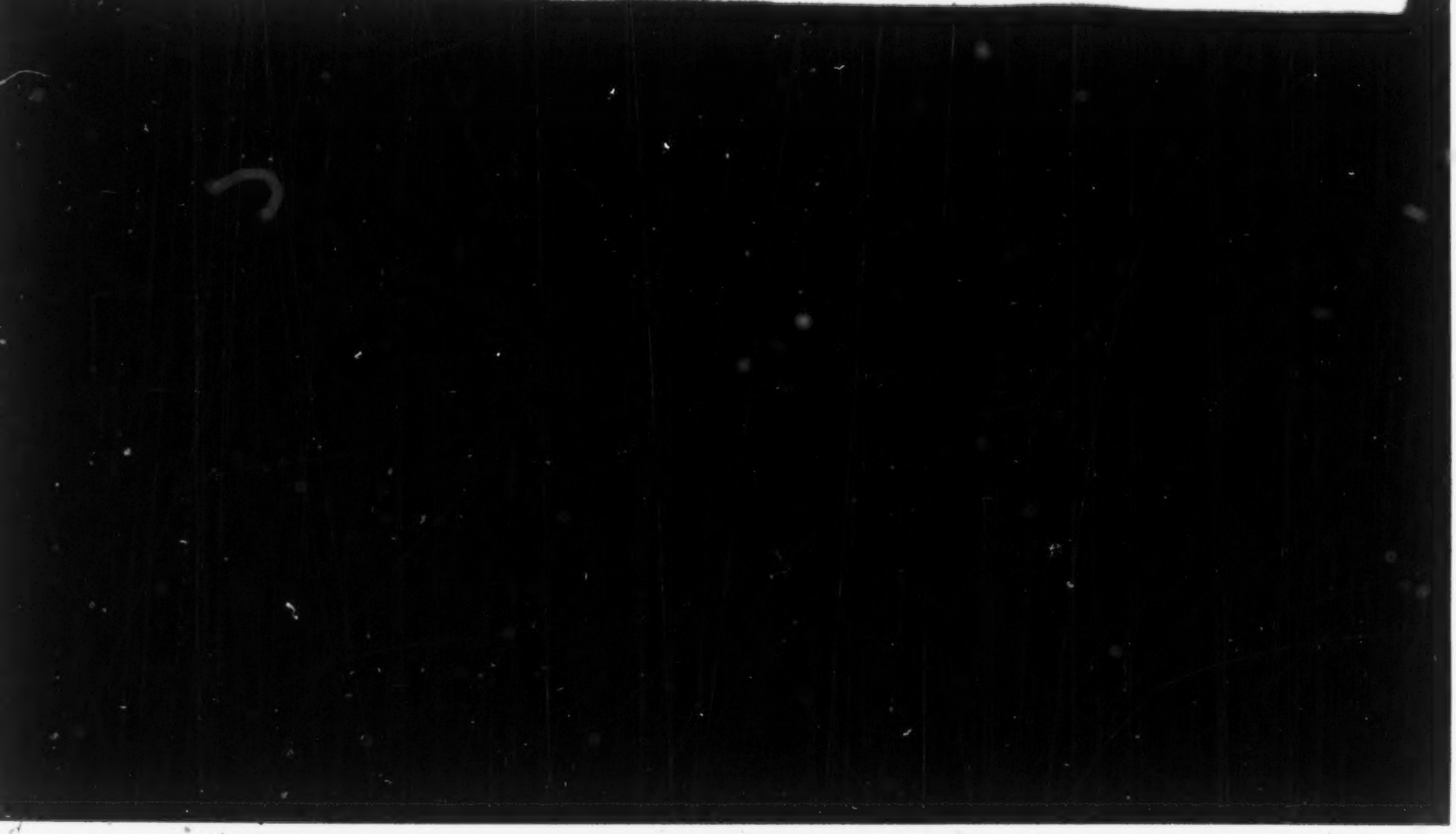
THE OHIO BELL TELEPHONE COMPANY,
APPELLANT,

vs.

THE PUBLIC UTILITIES COMMISSION OF OHIO.

APPEAL FROM THE SUPREME COURT OF THE STATE OF OHIO

FILED NOVEMBER 20, 1936.



SUPREME COURT OF THE UNITED STATES

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No. 539

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APPELLANT,

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THE PUBLIC UTILITIES COMMISSION OF OHIO

APPEAL FROM THE SUPREME COURT OF THE STATE OF OHIO

VOL. XII.

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JUDD & DETWEILER (INC.), PRINTERS, WASHINGTON, D. C., JANUARY 18, 1937.

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1—W. E. Co. Analysis of Average Investment in Operations—Bell Business—1916 to 1930, Inc.	12859	8213
2—(a) Billing of repairs included in sales as shown on Ex. 1, together with cost of Repairs, 1916 to 1930	12861	8215
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14 and 15—Cost of Sales per stockholders' reports and per Exhibits, 1916-1930, Inc.	12884	8239
17—(a) W. E. Co. Analysis of 1925 cost of Sales	12885	8240
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9. Actuarial estimate of increased benefit fund liability if certain employees are given credit for former service.

10. Analysis of fire insurance situation in Ohio Bell Telephone Company with recommendation as to policy on self-insurance.

II. Conferences with Representatives of the American Telephone and Telegraph Company:

In Cleveland: 9 conferences total 12 days.
In New York: 1 conference total 6 days.

[fol. 12035] Sheet No. 2

II. General Services:

A number of General Services were received during this period including the following:

1. General development of graphic, economic and mathematical methods applicable to the telephone business, and services in reference to such methods.

2. Preparation and receipt of Statistical Bulletins for the purpose of presenting improved methods of graphic, economic and mathematical analysis applicable to the telephone business.

3. Preparation and receipt of a series of Statistical Notes for the purpose of calling informal attention to certain important details of graphic, economic and mathematical methods.

4. Cooperation in matter of training men to do statistical work.

5. Preparation and receipt of standard chart forms and graphic materials for facilitating chart construction, without charge.

6. Study of methods of reproducing statements, letters, charts, etc., including analysis of the relative advantages of typewriting, memographing, lithographing, zincographing, blueprinting, photostating, etc.

7. Data on station development in the United States, by character of company, by exchange, county, state, etc., and preparation of appropriate summaries and analyses.

8. Compilation of data from Census of Employees for use in reports to Regulatory Bodies and for supervisory purposes.

9. Analyses and preparation of summaries of operations under the Employees' Benefit Plan, based on detailed reports of all pension, accident, sickness and death cases under the Plan. Preparation of various periodic statements showing results of above analyses.

10. Study of sickness experience not covered by provisions of the Employees' Benefit Plan.

11. Preparation of annual population estimates.

12. Compilation of data on telephones, required by the U. S. Bureau of the Census for the year 1922; compilation of data required by the U. S. Bureau of the Census for the year 1923 in connection with the Census of Manufactures; compilation of data required by the U. S. Bureau of the Census for the year 1923 in connection with the census of poles.

13. Data on telephone and telegraph systems of various countries, and preparation of special and regular reports based thereon.

[fol. 12036] Sheet No. 3

14. Preparation of periodic reports on general business conditions in the United States; graphic and narrative summaries of significant factors and developments affecting the present and future business situation; construction and maintenance, or supervision, of curves showing graphically, for the territory of The Ohio Bell Telephone Company, general business conditions in that territory.

15. Preparation and receipt of periodic reports showing changes in the cost of living in 32 cities in the United States

16. Assistance in checking budget programs.

17. Study of automobile insurance experience, resulting in specific recommendations for more economical handling.

[fol. 12037] Company Wide Case—Uprichard Exhibit 6-E

The Ohio Bell Telephone Company

List of Certain Specific Accounting Services Consisting of Letters of Advice Concerning Miscellaneous Accounting Problems Received by The Ohio Bell Telephone Company from the American Telephone and Telegraph Company

Years 1924 and 1925

Month	Number of Letters Received 1924	1925
January	10	10
February	3	11

Years 1924 and 1925—Continued

Month	Number of Letters Received 1924	1925
March	2	7
April	2	11
May	9	2
June	8	8
July	9	3
August	5	6
September	7	7
October	2	6
November	3	5
December	10	8
Total	70	84

[fol. 12038] COMPANY WIDE CASE, UPRICHARD EXHIBIT 6-F

Sheet No. 1

The Ohio Bell Telephone Company

Standard Forms Received by The Ohio Bell Telephone Company Without Charge from the American Telephone and Telegraph Company

Years 1924 and 1925

Report No.		Form No.	Number furnished	Total
Monthly Reports				
	No. 1	S.N. 152	600	
	" 2	153	606	
	" 3	154	614	
Supplement to	" 3	174	800	
	" 4	155	365	
	" 5	156	623	
	" 6	157	638	
	" 7	158	700	
Quarterly Report	" 7A	272	200	
	" 8	159	358	
	" 9	160	359	
Supplement to	Nos. 8 and 9	175	800	
	No. 10	161	1,650	
	" 11	162	950	
	" 12	164	2,050	
Monthly Analysis	" 12 (Sheet 1)	510-(1)	1,350	
" "	" 12 (Sheet 2)	510-(2)	1,350	
	" 13	139	600	
Monthly Analysis	" 13 (Sheet 1)	630-(1)	800	
" "	" 13 (Sheet 2)	630-(2)	800	
	" 14	167	150	
Monthly Analysis	" 15	270	600	
	" 15A	173	625	
	" 16	169	1,100	
	" 17	170	950	
	" 18	171	100	
	" 19	172	350	
	" 20C (Sheet 1)	522-(1)	750	
	" 20C (Sheet 2)	522-(2)	750	
Supplement to	" 20C	522A	1,050	
	" 21	195	100	
	" 22 (Sheet 1)	196-(1)	1,000	
	" 22 (Sheet 2)	196-(2)	1,000	
	" 22 (Sheet 3)	196-(3)	500	
	" 23 (Sheet 1)	197-(1)	350	
	" 23 (Sheet 2)	197-(2)	100	
		Carried Forward		25,688

COMPANY WIDE CASE, UPRICHARD EXHIBIT 6-F—Continued

[fol. 12039]

Sheet No. 2

Years 1924 and 1925

Report No.	Form No.	Number furnished	Total
Monthly Reports—Continued	Brought Forward		25,688
Supplement to No. 23	S.N. 565	700	
Work sheet for " 1	166-(1)	210	
" " " " 1	166-(2)	210	
" " " " 22	176-(1)	125	
" " " " 22	176-(2)	125	
" " " " 22	176-(3)	125	
B.F. " 1	318	100	
" " 1 Supplement	343	50	
" " 1C	409	600	
" " 2	319	400	
" " 3	320	1,250	
" " 4	321	1,600	
" " 5	322	400	
Amalysis " 11	442	200	
Graphic Analysis	445	12	
			6,107
Annual Statements No. 2A	277A	65	
" 20	277B	75	
" 21	277C	75	
" 22	277D	75	
" 23	277E	65	
" 24	277F	65	
" 24A	277G	65	
" 25	277H	105	
" 25A	277J	70	
Covers		65	
Analysis No. 14	581	65	
" 14	582	540	
			1,330
Employee Census Forms	D 343	120	
	D 344	40	
	D 345	8,200	
			8,360
Miscellaneous S.N. Forms	S.N. 472	500	
	473	100	
	475	25	
			625
	Carried Forward		42,110

[fol. 12040]

Sheet No. 3

	Brought Forward		42,110
Provisional Estimate Statements			
Statement A	S.N. 311	150	
" B	312	150	
" C	313	750	
" E (Sheet 1)	315	150	
" E (Sheet 2)	315	150	
" E Supplement	457	150	
" F	316	150	
" G (Sheet 1)	317	150	
" G (Sheet 2)	317	150	
" H	545	150	
Covers, Notes and Explanation		150	
			2,250
Total number furnished without charge			44,360

[fol. 12041] COMPANY WIDE CASE—UPRICHARD EXHIBIT 6-G

The Ohio Bell Telephone Company

Audit Services Received by The Ohio Bell Telephone Company from the American Telephone and Telegraph Company

Years 1924 and 1925

Year 1924:

Examination and Audit of the Accounts and Records of The Ohio Bell Telephone Company, including the issuance of Certificate of Audit.

1 man, 149 days
1 man, 156 days
1 man, 129 days

Year 1925:

Examination and Audit Work for this year now in progress and not yet completed.

[fol. 12042] COMPANY WIDE CASE—UPRICHARD EXHIBIT 13

The Ohio Bell Telephone Company

Evaluation of Certain Savings to The Ohio Bell Telephone Company Resulting from Services Received from the American Telephone and Telegraph Company

1. Accounting Stub Plan:	
Comparison of Cost of Maintaining Accounts with Subscribers under The Multi-Account Ledger Plan with The Accounting Stub Plan. Annual Saving (Uprichard Exhibit 6-H-1)	$ 82,484.05
2. Toll Billing Typewriters:	
Annual Savings from Use of Bell System Standard Typewriters (Uprichard Exhibit 6-H-2)	4,859.18
3. Audit Services:	
Annual Saving from Audit Services (Uprichard Exhibit 6-H-3)	13,000.00
Total	$100,343.23

[fol. 12043]

COMPANY WIDE CASE, UPRICHARD EXHIBIT 14

The Ohio Bell Telephone Company

Comparison of Cost of Maintaining Accounts with Subscribers Under the Multi-Account Ledger Plan with the Accounting Stub Plan

A. Saving in Labor Expense

1.	Number of employees maintaining subscribers' accounts records in December, 1920 (Last normal month under Multi-Account Ledger Plan)	131
2.	Average number of accounts, December, 1920	223,690
3.	Average number of accounts, December, 1920, per employee	1,708
4.	Average number of employees per month maintaining subscribers' accounts records during first six months of year 1925 (First normal six month period after Accounting Stub Plan was fully developed)	170
5.	Average number of accounts per month for first six mon hs of year 1925	401,893
6.	Number of employees that would be required in June, 1925, under Multi-Account Ledger Plan (Line 5 + Line 3)	235
7.	Decrease in number of employees under Accounting Stub Plan (Line 6 − Line 4)	65
8.	Average monthly salary of employees maintaining subscribers' accounts records during first six months of year 1925	$95.00
9.	Total monthly saving (Line 8 × Line 7)	6,175.00
10.	Annual saving in labor expense (Line 9 × 12 months)	74,100.00

B. Saving in House Service Expense

(Covers expense for Light, Heat, Fuel, Power, Elevator Service, etc.)

11.	Average monthly amount of House Service for first six months of year 1925	$1,007.00
12.	Average total number of employees in Revenue Accounting Department for first six months of year 1925	358
13.	Average House Service Expense per employee (Line 11 ÷ line 12)	$2.81
14.	Monthly saving in House Service Expense (Line 13 × Line 7)	$182.65
15.	Annual saving in House Service Expense (Line 14 × 12 months)	$2,191.80

C. Saving in Floor Space Expense

16.	Present average annual rate per square foot of floor space rented	$1.27
17.	Average amount of floor space required for one employee	75 sq. ft.
18.	Amount of floor space saved under Accounting Stub Plan (Line 17 × Line 7)	4,875 sq. ft.
19.	Annual saving in floor space expense (Line 16 × Line 18)	$6,192.25

D. Summary

20.	Annual Saving in Labor Expense (Line 10)	$74,100.00
21.	Annual Saving in House Service Expense (Line 15)	2,191.80
22.	Annual Saving in Floor Space Expense (Line 19)	6,192.25
23.	Total of principal annual savings under Accounting Stub Plan	$82,484.05
24.	Average number of Subscribers' Stations for year 1925	520,241
25.	Annual saving in cost per station for year 1925 (Line 23 ÷ Line 24)	$.159

[fol. 12044]

COMPANY WIDE CASE, UPRICHARD EXHIBIT 15

The Ohio Bell Telephone Company

Annual Saving from Use of Bell System Standard Toll Billing Typewriters

1. Average number of toll tickets billed per day, per Typist using old style billing typewriters, month of August, 1923	1,277	
2. Average daily wage of Typists, month of August, 1923	$3.60	
3. Cost per 1,000 toll tickets using old style billing typewriters, month of August, 1923 $\left(\frac{\$3.60}{1277} \times 1{,}000\right)$		$2.82
4. Average number of toll tickets billed per day, per Typist using new style billing machines, month of May, 1924	1,493	
5. Average daily wage of Typists, month of August, 1923	$3.60	
6. Cost per 1,000 toll tickets using new style billing typewriter $\left(\frac{\$3.60}{1493} \times 1{,}000\right)$		$2.41
7. Saving per 1,000 toll tickets ($2.82 − $2.41)		$ .41

8. Number of toll tickets billed year 1925:

January	905,603
February	924,443
March	854,282
April	975,592
May	978,215
June	1,030,936
July	965,702
August	1,051,400
September	1,046,228
October	1,048,671
November	1,041,440
December	1,028,146
Total	11,851,658

9. Annual saving—toll tickets billed 1925 $\left(\frac{11.851,658}{1,000} \times \$.41\right)$ $4,859.18

[fol. 12045] COMPANY WIDE CASE—UPRICHARD EXHIBIT 16

The Ohio Bell Telephone Company

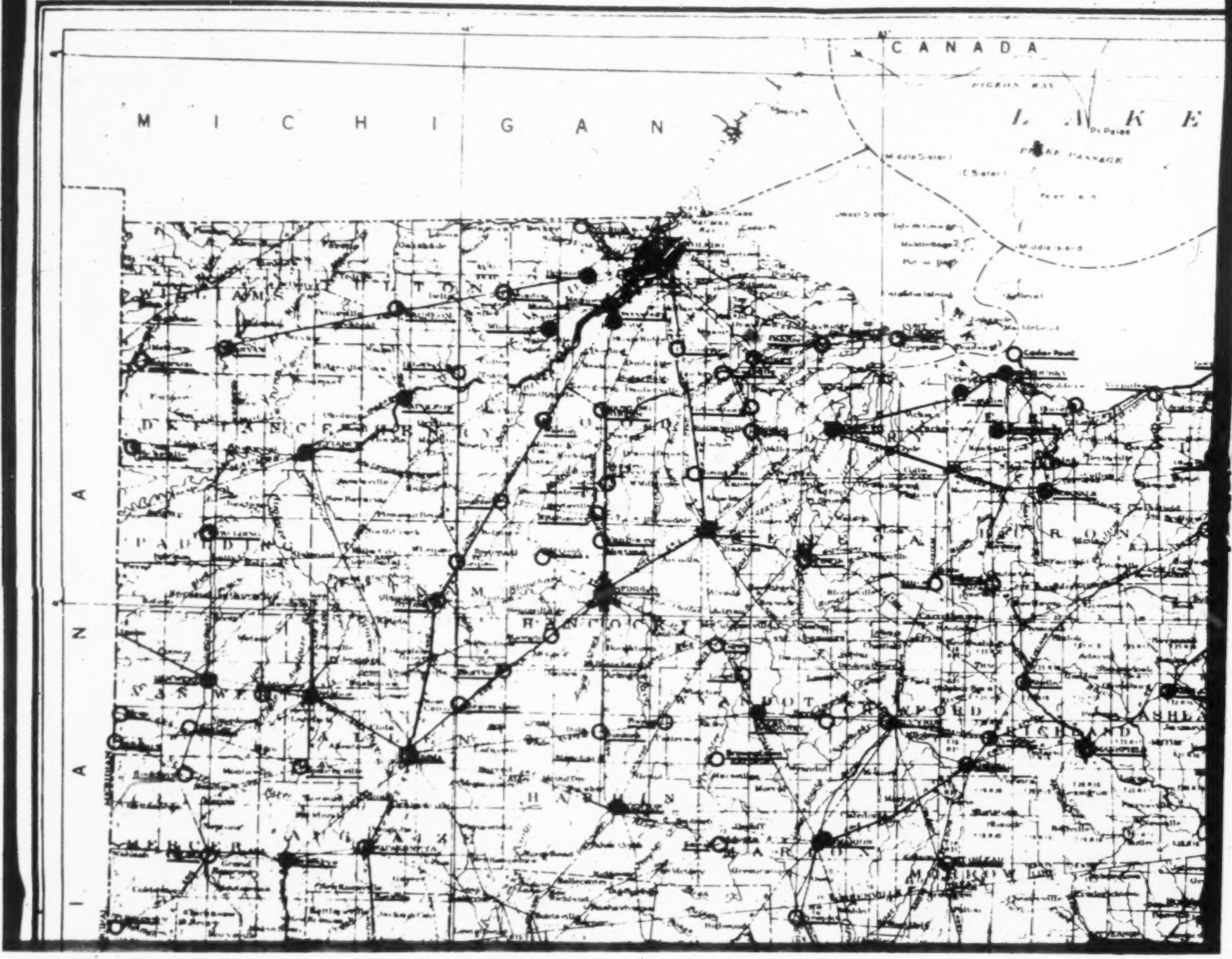
Annual Saving to The Ohio Bell Telephone Company from Audit Services Received from the American Telephone and Telegraph Company

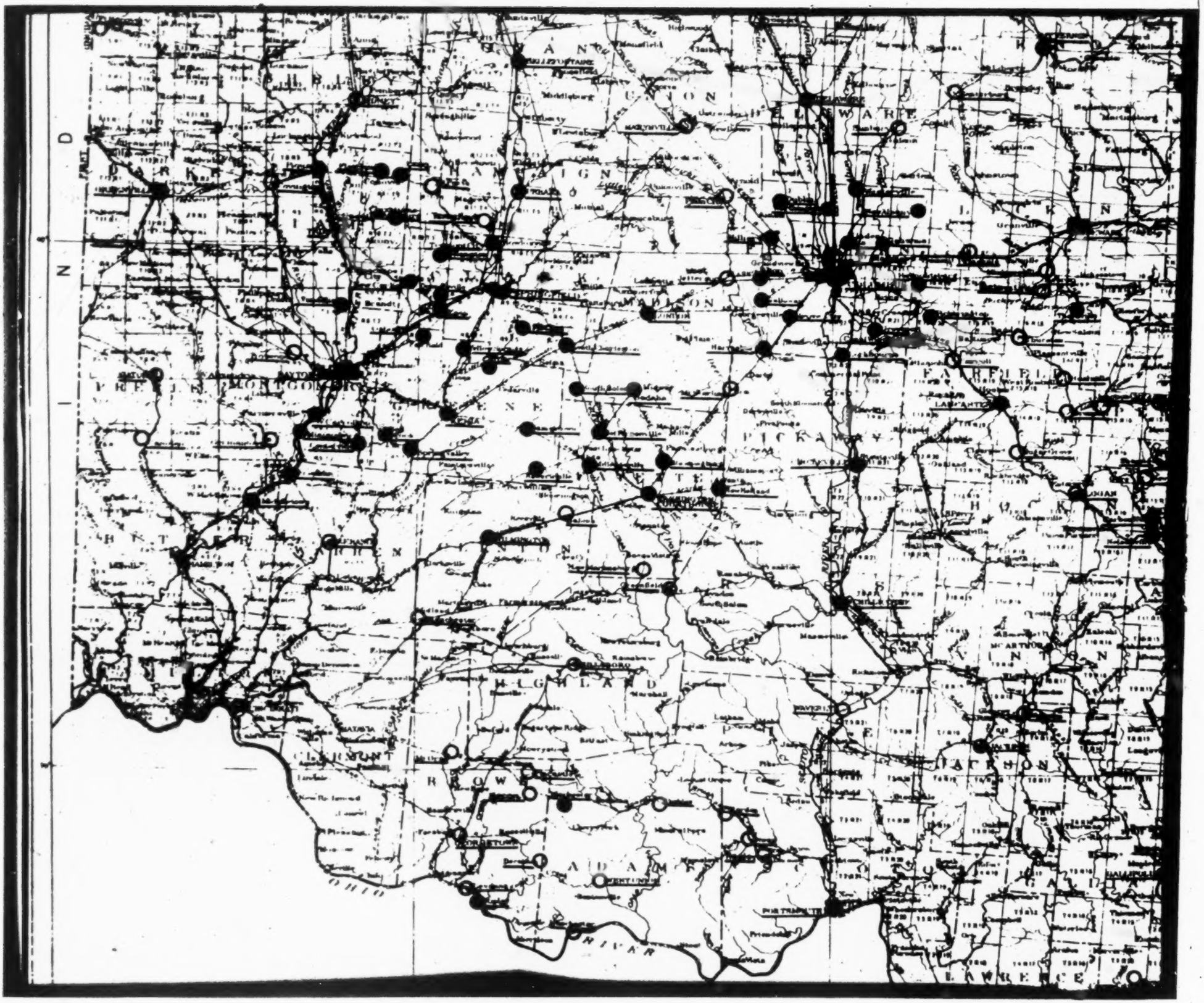
Estimated Cost of Examination and Audit of records and accounts for one year if performed by Public Accountants	$13,000.00

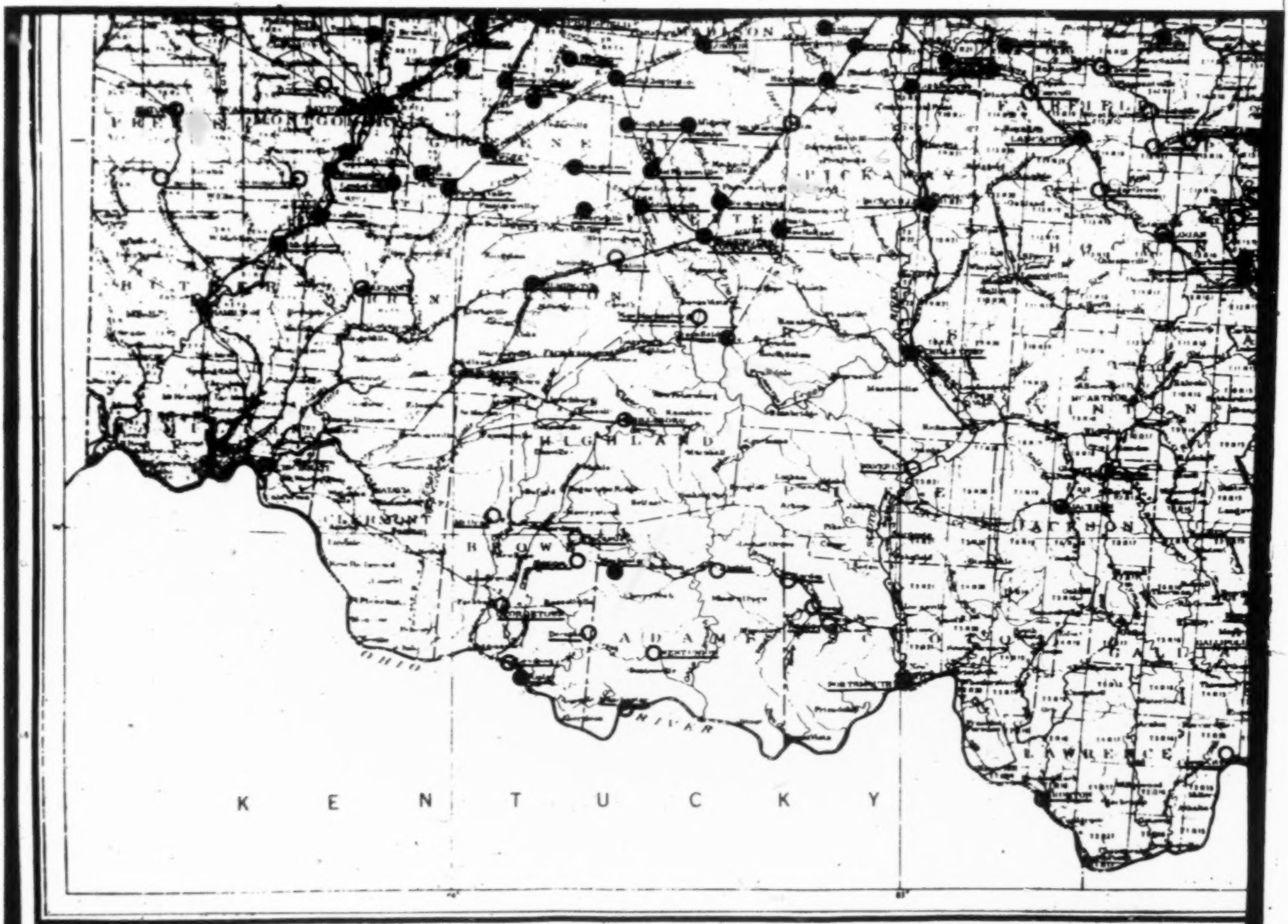
(Here follow 2 photos, folios 12046 and 12047)

JOHN BARTON PAYNE, SECRETARY
U. S. GEOLOGICAL SURVEY
GEORGE OTIS SMITH, DIRECTOR

COMPANY WIDE CASE-WILLIAMS EXHIBIT




DELAWARE
FAIRFIELD
PICKAWAY
HIGHLAND
ADAMS
LAWRENCE

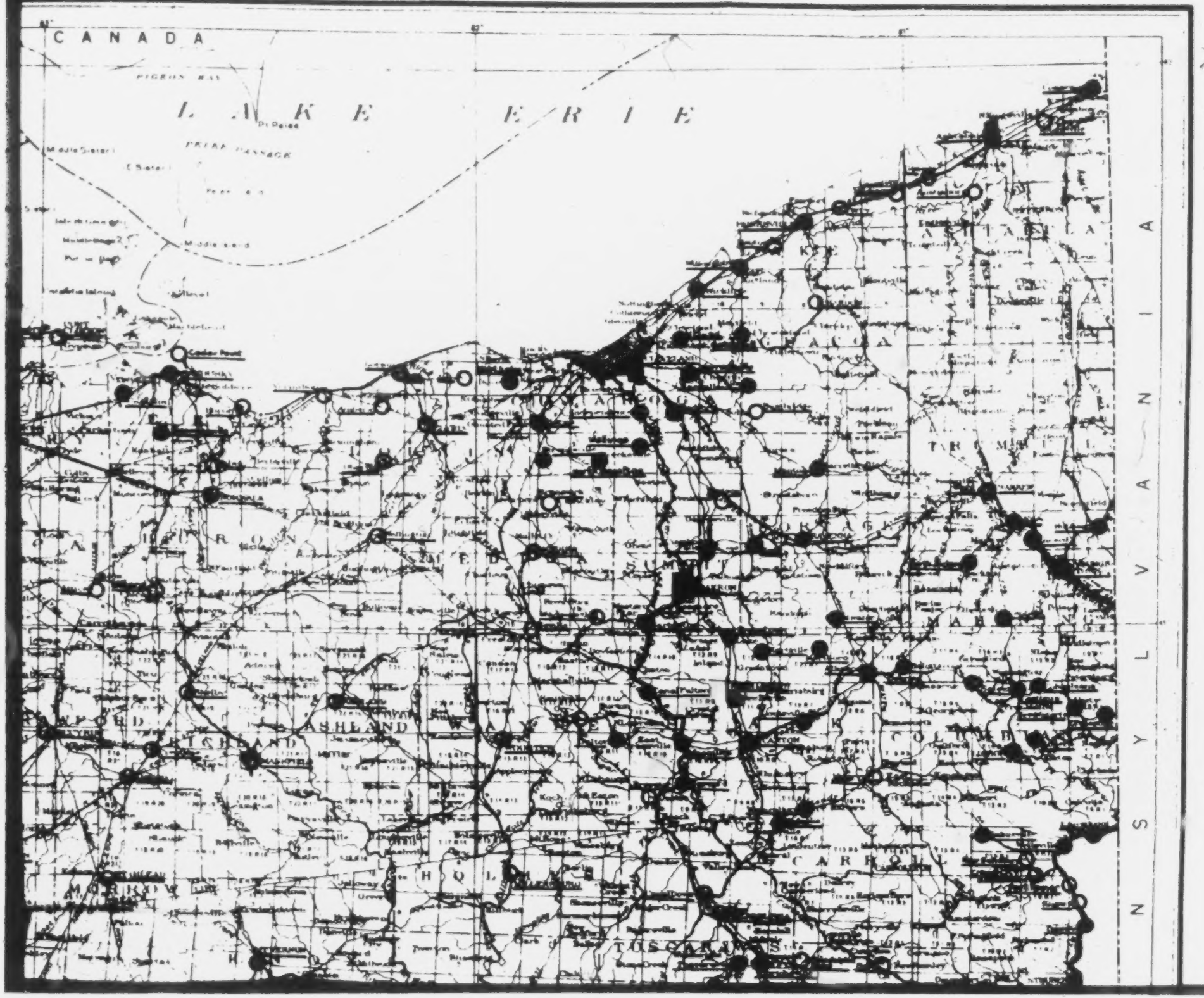


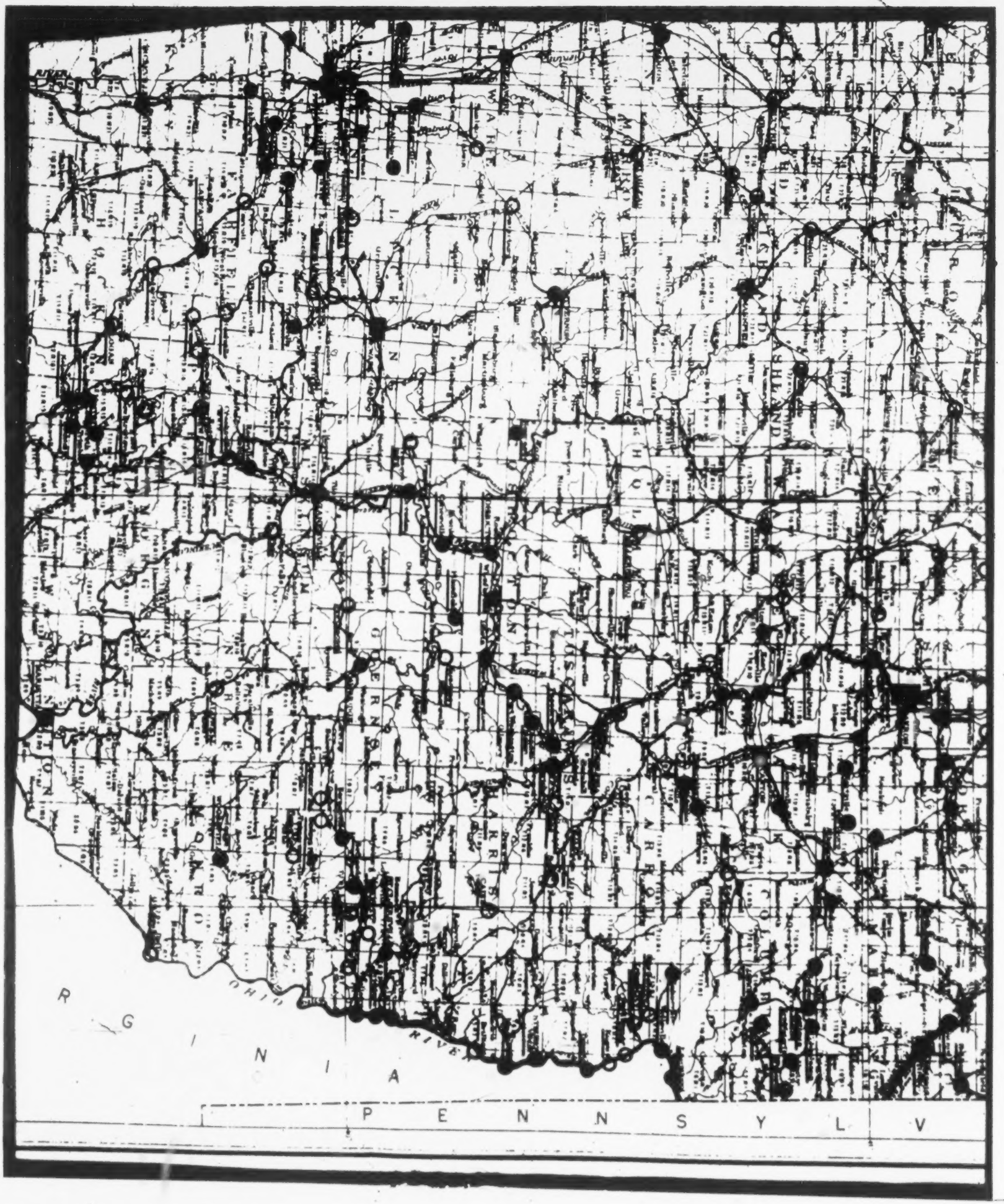
R. B. Marshall, Chief Geographer
A. F. Hassan, Cartographer
Compiled in 1910 and 1911

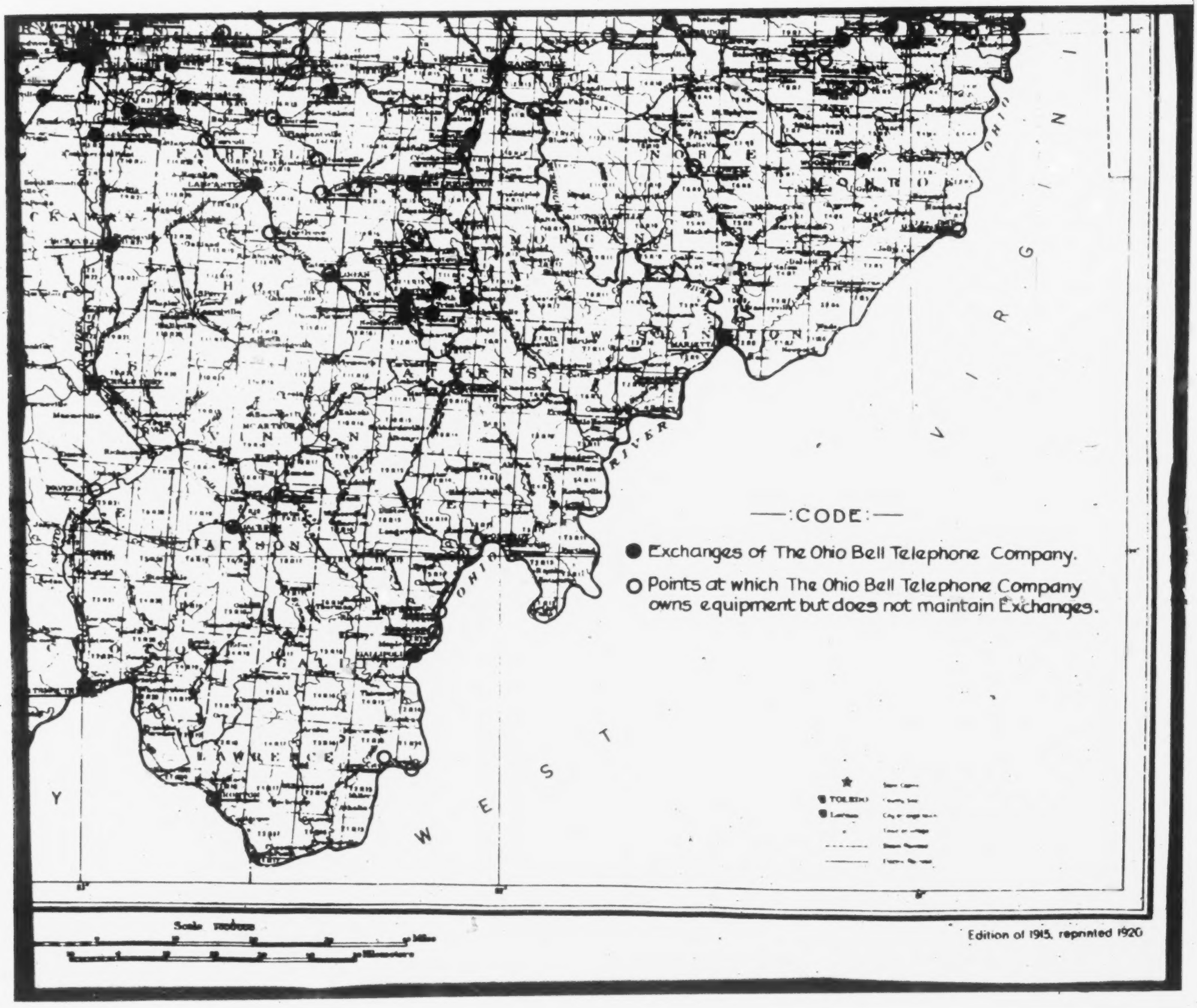
WIDE CASE-WILLIAMS EXHIBIT No. 1

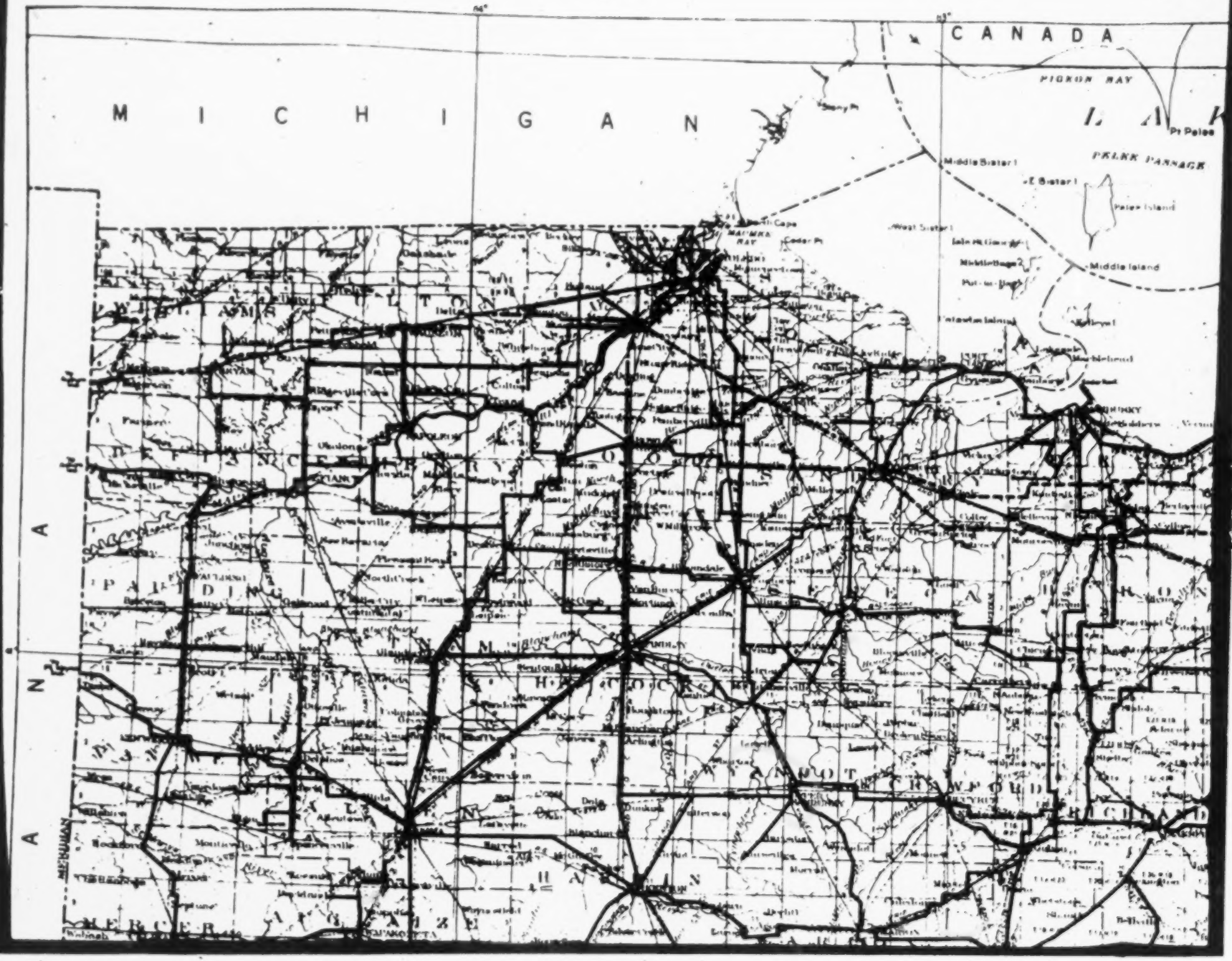
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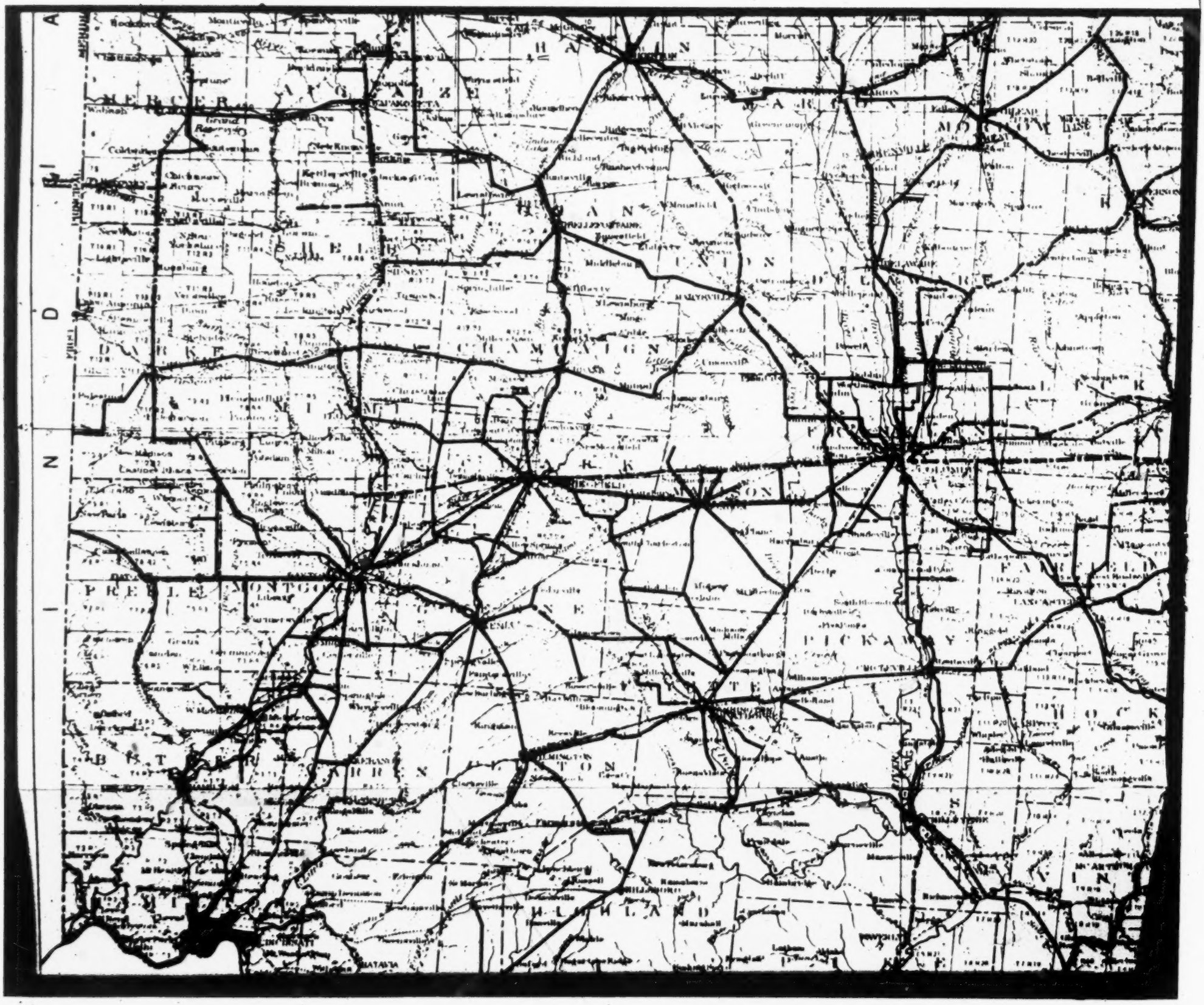
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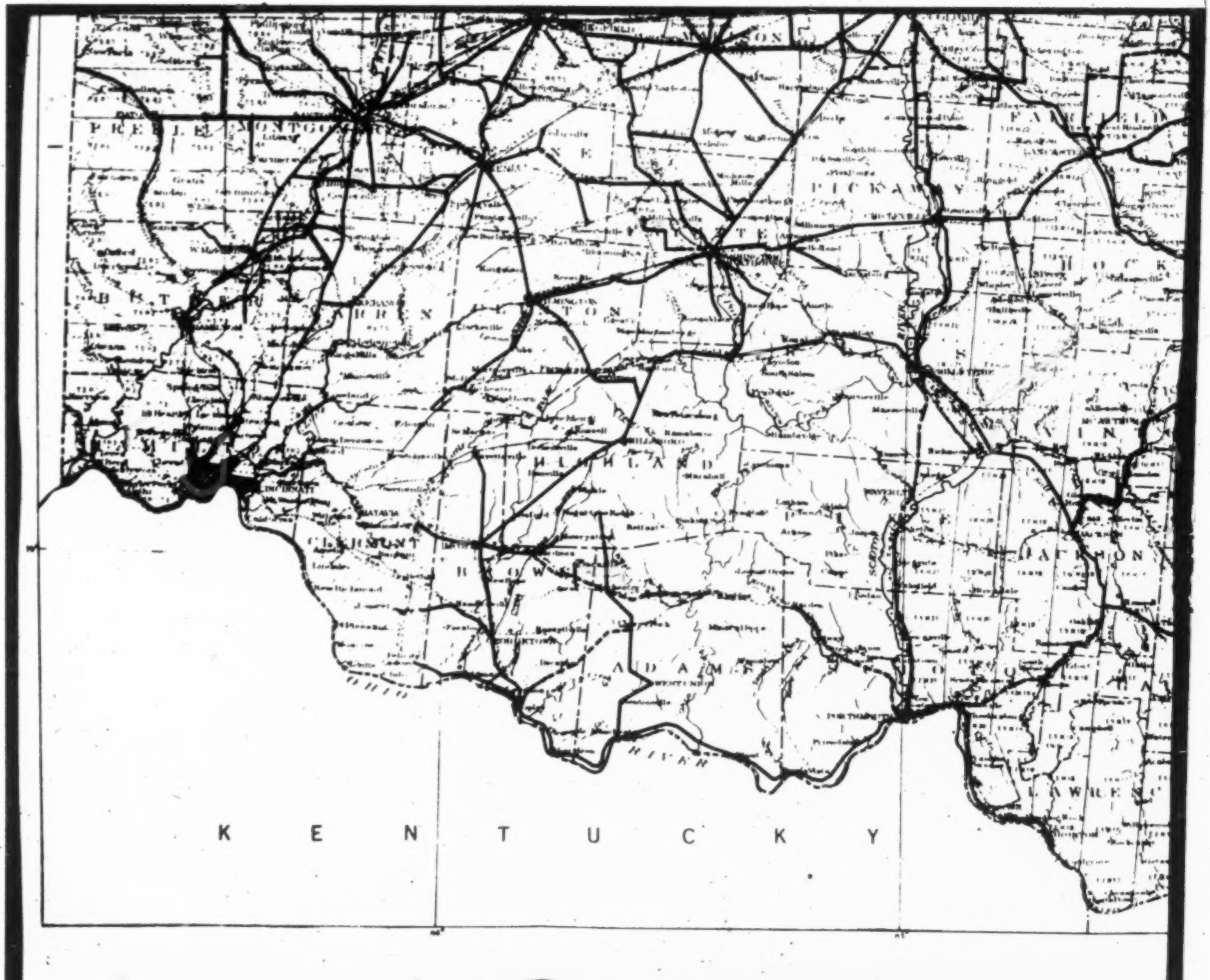



R G I N I A
P E N N S Y L V


—:CODE:—
● Exchanges of The Ohio Bell Telephone Company.
○ Points at which The Ohio Bell Telephone Company owns equipment but does not maintain Exchanges.
Scale reduced
Edition of 1915, reprinted 1920

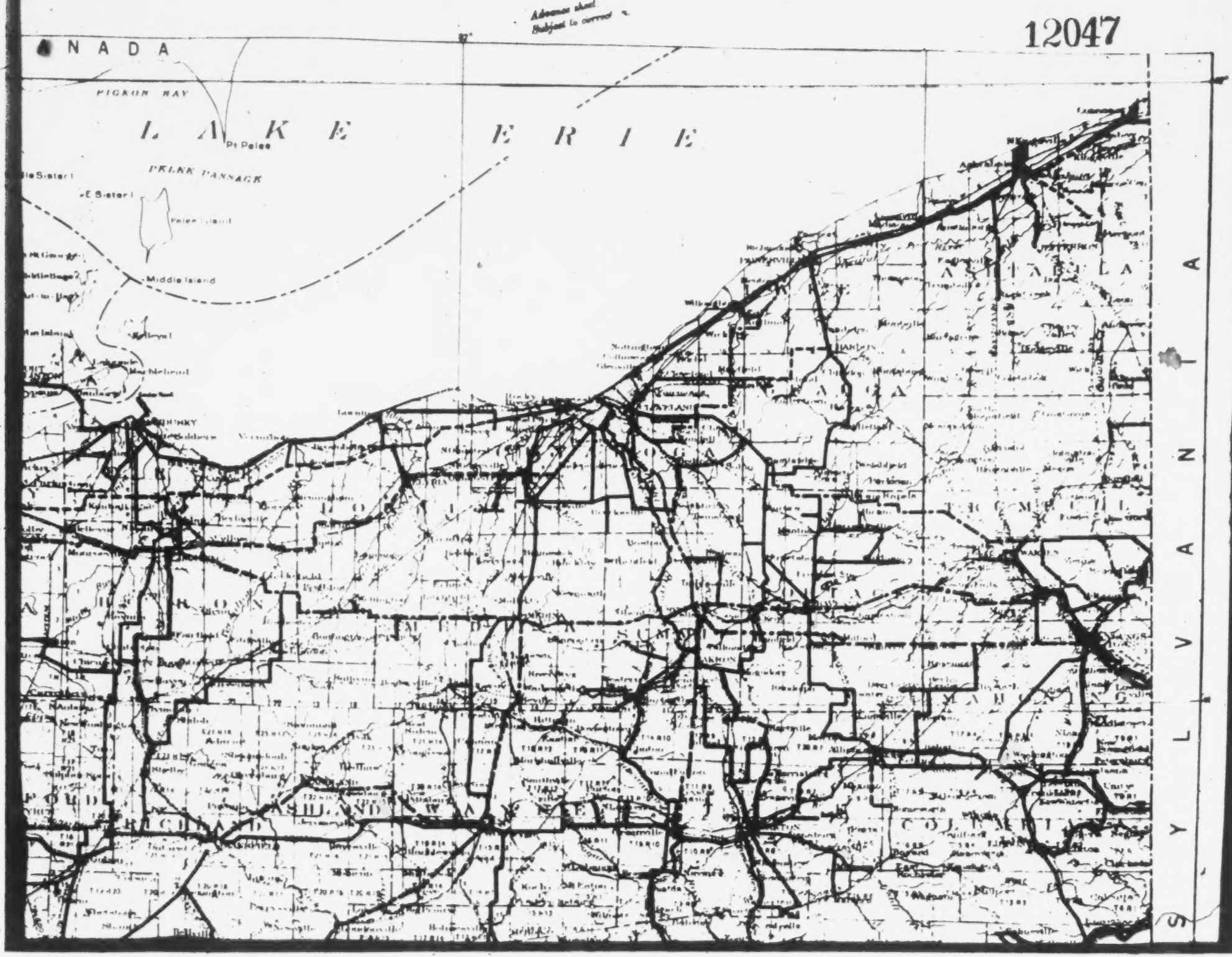

CANADA
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PIGEON BAY
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PELEE PASSAGE
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Middle Island
WILLIAMS
PAULDING
PUTNAM
HANCOCK
WOOD
WHITE
MERCER
MEMBRAN

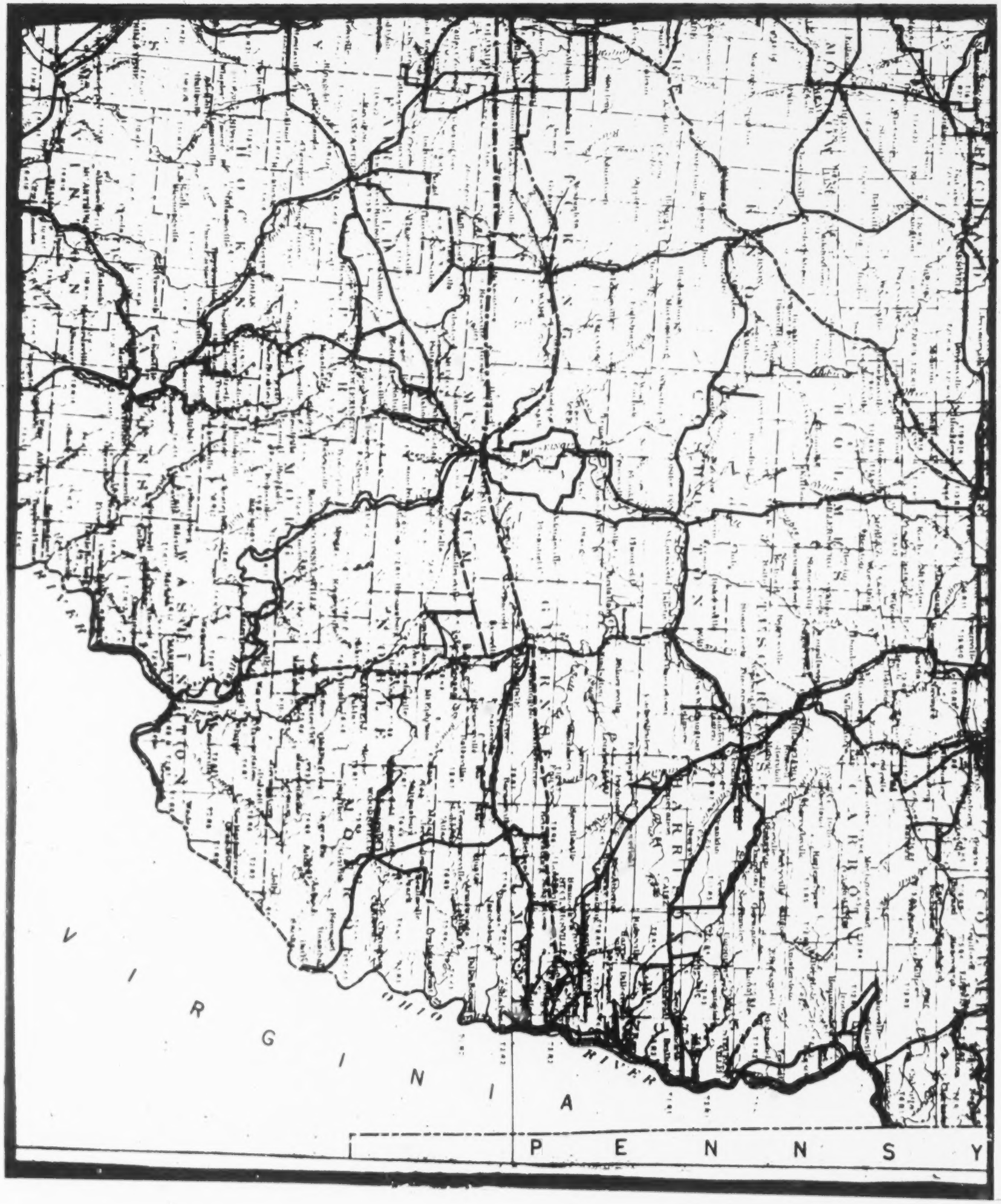

INDIANA
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PREBLE
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CLARK
MADISON
PICKAWAY
FAYETTE
HIGHLAND
BROWN
CLINTON
WARREN
BUTLER
HAMILTON

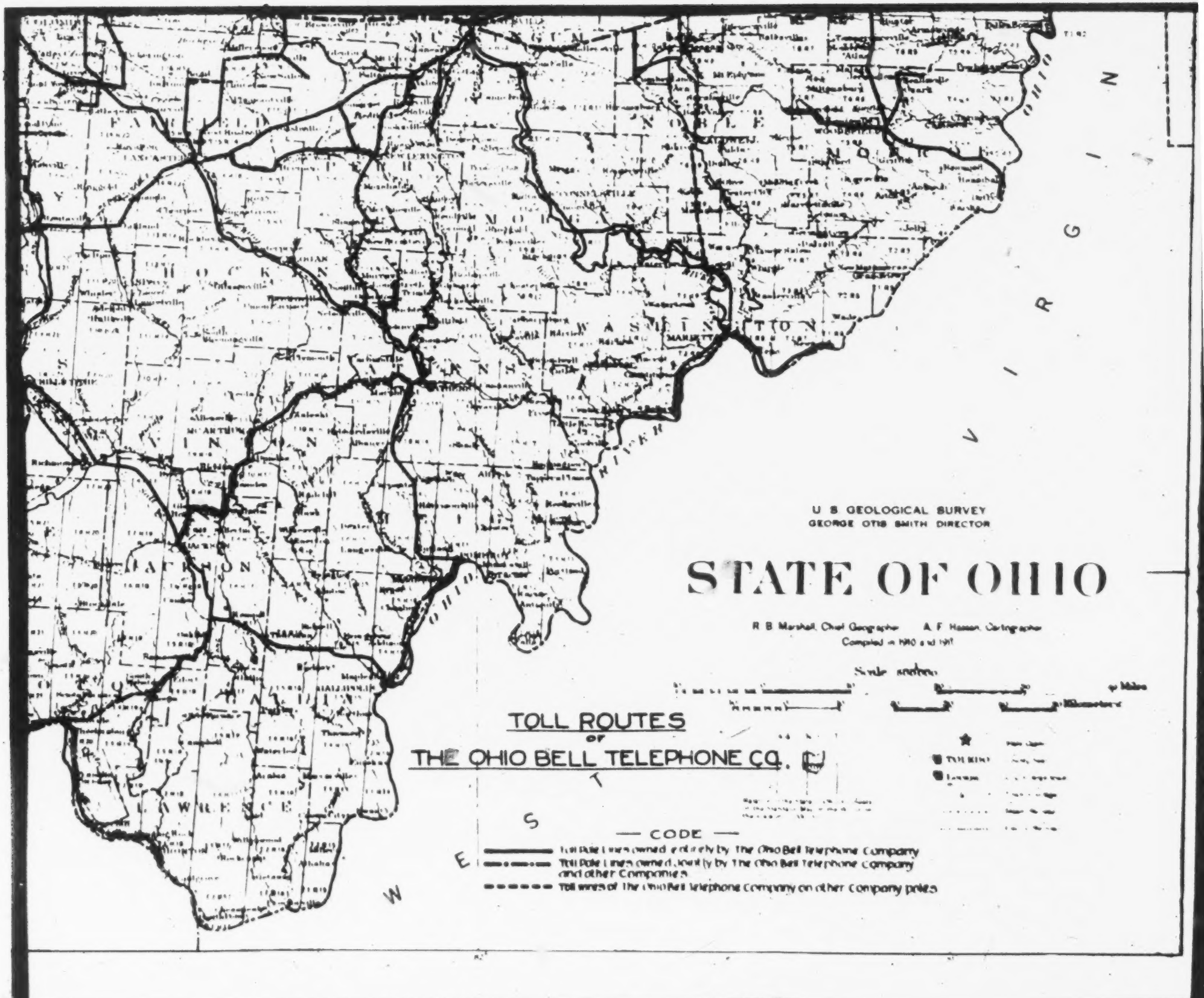

K E N T U C K Y

CASE - WILLIAMS EXHIBIT - 2

12047




VIRGINIA
PENNSY


U S GEOLOGICAL SURVEY
GEORGE OTIS SMITH DIRECTOR
STATE OF OHIO
R B Marshall, Chief Geographer A F Hassan, Cartographer
Compiled in 1910 & ed 1917
TOLL ROUTES
OF
THE OHIO BELL TELEPHONE CO.
— CODE —
Toll Pole Lines owned entirely by The Ohio Bell Telephone Company
Toll Pole Lines owned jointly by The Ohio Bell Telephone Company and other Companies
Toll wires of The Ohio Bell Telephone Company on other Company poles
OHIO
VIRGINIA
WEST
HIGH
MUSKINGUM
FAIRFIELD
PERRY
NOBLE
MONROE
WASHINGTON
HOCKING
VINTON
JACKSON
LAWRENCE
MEIGS
GALLIA

[fol. 12048] COMPANY WIDE CASE—WILLIAMS EXHIBIT 3-A

* * * * * * *

Pages 198 and 199

Company Wide Inventory

4—Distributing System

4-M—Right of Way—Acct. 207

The uniform System of Accounts for Telephone Companies, as prescribed by the Interstate Commerce Commission and adopted by the Public Utilities Commission of Ohio, Account 207, page 37, requires that right of way shall be included in the capital accounts and property values of a telephone company as follows:

"This account should include the cost of all land and interest in land acquired for the location of telephone wires, cables, pole lines, and conduits; salaries and expenses of right-of-way agents; expenses of appraisals and of juries, commissioners, or arbitrators in condemnation cases; real estate broker's commissions; cost of plats, abstracts, notarial fees, examination of title, recording deeds, etc."

Expenditures for the item of right of way include payments, labor costs, and all other expenses necessary for:

(a) Trimming trees on account of telephone wires and cables, both within and without municipalities.

(b) Preparation and filing of plans for and negotiations with City Engineers in connection with street opening permits for conduits, manholes and subsidiary pipes within municipalities.

(c) Securing permits from property owners for overhanging cross-arms and cable terminals within and without municipalities.

(d) Securing permits for relocation of poles and additional anchors and guys in connection with private and public garages and other buildings within municipalities.

(e) Securing permits for the attachment of interior block wires and cables to buildings within municipalities.

(f) Preparation and filing of plans for and negotiations with Superintendents of Police, Fire and Telegraph Sys-

tems in connection with aerial construction within municipalities.

[fol. 12049] (g) Securing permits from property owners to place poles, anchors and guys through public and private property within municipalities.

(h) Preparation and filing of plans for and negotiations with State Highway Department in connection with placing of poles, anchors, guys, H fixtures, and braces, on toll and rural lines outside of municipalities.

(i) Securing permits from property owners to place items named in (h) above through public and private property outside of municipalities.

(j) Preparation and filing of plans and negotiations with State Highway Department for location of items named in (h) above in connection with road improvements outside of municipalities.

(k) Securing permits from property owners to place items named in (h) above through public and private property in connection with road improvements outside of municipalities.

(l) More particularly: All payments, labor costs and all other expenses for securing permission and rights to place 685,620 poles, 83,039 anchors, 174,324 miles of aerial wire, 16,847,535 feet of aerial cable, 7,914,299 feet of underground cable, 9878 feet of submarine cable, 3,227,603 trench feet of underground conduit, 175,487 feet of block cable, 2,492,400 feet of block wire and 374,480 feet of house cable, on, along, through and within private or public property in the State of Ohio, as of June 30, 1924.

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[fol. 12050] COMPANY WIDE CASE—WILLIAMS EXHIBIT 3-B

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Pages 140 to 148

Company Wide Inventory

Omissions

The item of omissions covers all items omitted from the inventory, whether inadvertantly or intentionally.

Typical items of frequently omitted plant are as follows:

Land:

(1) Cost of title searches and opinions.
(2) Removal of previously existing structures.
(3) Sewer assessments.
(4) Purchasing, abstracting and recording fees.

Buildings:

(1) Electric light wiring and conduit runs.
(2) City permits and inspection charges.
(3) Water and gas meters purchased.
(4) Flag staffs.
(5) Filling in and leveling land.
(6) Fences and sidewalks.
(7) Placing trees, shrubbery and sod.

Central Office Equipment:

(1) Furniture, linoleum, rugs, jumper wire reels, rolling ladders, electric lights on switch boards.
(2) Extra transportation charges necessary by reason of replacement of damaged material and supplies.
(3) Redecoration and repainting of operating rooms, hallways and terminal rooms after installation of equipment.
(4) Protection to walls and floors to prevent injury during installation of equipment.
(5) Building temporary floors and scaffolding during installation of equipment.
(6) Expense in connection with removing and replacing windows and doors to permit placing of equipment in standard sized units.
(7) Running temporary electric light wiring.
(8) Storage or demurrage charges on equipment pending completion of building or installation of other equipment.

Station Equipment:

(1) Breakage in transportation.
(2) Loss of material and equipment.
(3) Omission of extension bells, switches, push buttons, buzzers, concealed wires and concealed cables.

[fol. 12051] Pole Lines:

(1) Lost, stolen and damaged material.
(2) Omission of stenciling, guy wires, concrete founda-

tions, brackets, painting, creosoted butts and isolated poles and pole lines.

Aerial Cable:

(1) Lost and stolen material.
(2) Omission of part of length of cable due to sag.
(3) Omission of stenciling on terminals.
(4) Replacement of or repairs to cable during construction, due to malicious damage.
(5) Omission of crossing guards, tree guards, grounds and bonds.

Aerial Wire:

(1) Loss, theft or breakage of wire, insulators, pins and knobs.
(2) Omission of part of length of wire due to sag.
(3) Omission of isolated spans of wire or wire on foreign company poles.

Underground Conduit:

(1) Loss of material.
(2) Omission of conduit castings, conduit plugs, steps, sumps, sewer connections and hangers in manholes.
(3) Omission of timber used for shoring.
(4) Omission of part of conduit length, due to changes in grade and due to changes in direction on subsidiary runs.
(5) Omissions of complete concrete encasement or timber protection for conduit which cannot always be ascertained.

Underground Cable:

(1) Omission of number tags, bonds and stubs, sometimes due to manholes being full of water.

In addition to the typical items of omissions enumerated above, there appears below a specific list of omissions, discovered by rechecks subsequent to the inventory dates in the State of Ohio.

Acct. 212—Buildings:

Columbus Exchange
Sidewalks, fences, grading, shrubbery, sodding and crushed stone surfaces.
[fol. 12052] Crestline Toll Office
Sidewalks, fence, grading and sodding.

Dayton Exchange
Sidewalks, fences, grading, sodding and crushed stone surfaces.
Findlay Exchange
Sidewalk, fence, grading, sodding and garage.
Sandusky Exchange
Sidewalk, fence, grading, sodding, driveway and garage.
Springfield Exchange
Sidewalk, grading and brick paving in rear building.
Toledo Exchange
Fences, grading, sodding, and shed.
Zanesville Exchange
Sidewalks, fence, garage and storeroom.

Acct. 221—Central Office Telephone Equipment:

Bellaire Exchange
Central office ground.
Canton Exchange
Subscribers multiple in first section.
Out trunk multiple in first section.
Rural cord circuits in first section.
Auxiliary circuits in first section.
Columbus Exchange
Connectors, Automatic exchanges.
East Liverpool Exchange
Central office ground.
Piqua Exchange
Plugging up lines.
Operators test circuits.
Wire chiefs test cords.
Signal cabinet.
Relay rack bay.
Steubenville Exchange
Central office ground.

[fol. 12053] Account 233—Interior Block Wires:

Toledo Exchange
Block wires.

Account 234—Private Branch Exchanges:

Akron Exchange
Private branch exchange switchboards.
Youngstown Exchange
Private branch exchange switchboards.

Account 235—Booths and Special Fittings:

Akron Exchange
Booths and fittings.
Lancaster Exchange
Booths and fittings.
Nelsonville Exchange
Booths and fittings.

Account 241—Exchange Pole Lines:

Akron Exchange
Rock digging.
Dayton Exchange
Poles, anchors, guys, crossarms, brackets and rock digging.
Findlay Exchange
Rock digging.
Lancaster
Poles, anchors, guys, crossarms and brackets.
London Exchange
Poles.
Nelsonville Exchange
Rock digging.
Ripley Exchange
Rock digging.
Upper Sandusky Exchange
Poles, anchors, guys and brackets.
[fol. 12054] Washington C. H. Exchange
Poles, anchors, guys and brackets.
Youngstown Exchange
Rock digging.
Zanesville Exchange
Poles, anchors, guys, crossarms, brackets and rock digging.

Account 242—Exchange Aerial Cable:

Additional length due to cable sag in all exchanges having this class of property.
Bellaire Exchange
Cable, splicing, messenger and loading pot.

Account 243—Exchange Aerial Wire:

Dayton Exchange
Line wire, drop wire and bridle wire.

Lancaster Exchange
Line wire.
Upper Sandusky Exchange
Line wire and drop wire.
Washington C. H. Exchange
Line wire and drop wire.
Zanesville Exchange
Line wire.

Account 244—Exchange Underground Conduit:

Akron Exchange
Conduit and manholes.
Alliance Exchange
Conduit and manholes.
Dayton Exchange
Conduit and manholes; complete encasement on conduit.

[fol. 12055] Account 245—Exchange Underground Cable:

Akron Exchange
Terminating cable on main frame.
Barberton Exchange
Terminating cable on main frame.
Columbus Exchange
House cable.
Dayton Exchange
House cable.
Massillon Exchange
House cable and subsidiary cable.
Toledo Exchange
Block cable, house cable and cable terminals.

Account 246—Exchange Submarine Cable:

Toledo Exchange
Cable.

Account 251—Toll Pole Lines:

Akron-Massillon toll lead.
Poles, anchors and guys.

Account 252—Toll Aerial Cable:

Akron-Massillon Toll Cable
Cable, splicing, messenger, terminals, and loading pots.
Mingo Junction
Cable splicing, messenger and terminals.

Account 255—Toll Underground Cable:

Akron-Massillon Toll Cable
Cable, splicing and load pots.

Account 264—General Stable and Garage Equipment:

Canal Winchester Exchange
Automobile.
Hubbard Exchange
Automobile.

[fol. 12056] Omissions, of which the foregoing are typical, occur because:

(1) An inventory which is 100% correct or complete is a practical impossibility.

(2) As a general rule, the expense of attempting an absolutely complete inventory is not justified by the amount of property thereby added.

(3) Special re-checks of inventories made in the past have invariably disclosed omissions of sufficient importance to require a material allowance therefor.

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[fol. 12057] Company Wide Inventory

Engineering

Expenditures on account of Engineering are constantly experienced by The Ohio Bell Telephone Company throughout the territory served by it. Such engineering includes the work of preparing the necessary plans and specifications for the property as a whole, commencing with the preliminary survey therefor and including also the detailed plans and specifications for each department, whether plant, traffic or commercial, and for each step and stage in the progress of the property's construction. Such engineering is necessarily of permanent value to the undertaking and is essential to economy and efficiency in the construction and operation of the property.

The following is a partial list of the different kinds and classes of engineering work necessary to the construction of the property:

(a) Supervisory or consulting engineering.
(b) Building and architectural engineering.

(c) Commercial engineering.
(d) Plant design and engineering.
(e) Traffic engineering.
(f) Equipment design and engineering.
(g) Cost engineering.
(h) Fundamental plan engineering.
(i) Materials and Methods engineering.
(j) Toll plant design and engineering.
(k) Transmission and Protection engineering.
(l) Trunk line engineering.
(m) Rate structure engineering.

Each of these engineering classifications requires the attentic[illegible]ngineers qualified respectively, for the particular work called for by the classification, together with assistants, draftsmen, surveyors, inspectors, clerks, stenogra- [fol. 12058] phers and typists. They also require expenditures for rent, heat, light, postage, express charges, repairs to offices, traveling expenses, blue prints, plans, stationery and house service and kindred items.

The Uniform System of Accounts for Telephone Companies, prescribed by the Interstate Commerce Commission and adopted by the Public Utilities Commission of Ohio, requires that Engineering shall be included in the capital accounts and property values of a telephone company, as follows: Page 43, Account No. 271.

"Engineering and Superintendence"

"This account should include all expenditures for services and expenses of engineers, draftsmen, and superintendents employed on preliminary and construction work when the expenditures cannot be assigned to specific construction accounts."

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The Ohio Bell Telephone Company—Company Wide Appraisal

VOLUME 1

Filed Jan. 12, 1926. Public Utilities Commission of Ohio

THE OHIO BELL TELEPHONE COMPANY

COMPANY WIDE APPRAISAL
June 30, 1925.

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COMPANY WIDE APPRAISAL

1 - LAND

1-A - Miscellaneous Investments - Account 111

Item	Unit	Quantity	Reproduction Cost New
Akron			
Parcel No. 1			
Located at No. 29 E. Long St., being 32 ft. front on E. Long St. and 110 ft. deep.			
To be disposed of	Parcel	1	$ 1,854.00
Parcel No. 2			
Located at No. 23 So. Highland Ave., being 50 ft. front on So. Highland Ave. and 141.3 ft. deep.			
To be disposed of	"	1	2,948.00
Alliance			
Parcel No. 1			
Located at No. 340 East Market St., being 55.02 ft. front on E. Market St. and 109.59 ft. deep.			
To be disposed of	"	1	19,074.00
Barberton			
Parcel No. 1			
Located at Nos. 421-423 N. Second St., being 46 ft. front on N. Second St., and 100 ft. deep.			
To be disposed of	"	1	10,868.00
Canton			
Parcel No. 1			
Located at No. 1306 Court Ave., S. W., being 15 ft. front on Court Ave., S.W. and 25 ft. deep.			
To be disposed of	"	1	233.00
Parcel No. 2			
Located at Richard Pl. and High Ave., N.W., being 15 ft. front on Richard Pl. and 22 ft. deep.			
To be disposed of	"	1	233.00
Parcel No. 3			
Located at No. 122 Reno Ct., S. W., being 15 ft. front on Reno Ct., S.W., by 90 ft. deep.			
To be disposed of	"	1	233.00

COMPANY WIDE APPRAISAL

1 - LAND

1-A - Miscellaneous Investments - Account 111 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Canton (Cont'd)			
Parcel No. 4			
Located at Economy Ct. and Second St., S.E., being about 10 ft. wide at its west end, 25 ft. front on Second St., S.E., about 20 ft. wide at its east end, and about 27 ft. along Economy Ct. S.E.			
To be disposed of	Parcel	1	$ 233.00
Parcel No. 5			
Located in rear of No. 1629 Twelfth St., N. E., being 25 ft. front on alley and 15 ft. deep.			
To be disposed of	"	1	233.00
Clevoland			
Parcel No. 1			
Located at Nos. 1908-1920 Walton Ave., being 137 ft. front on Walton Ave., the westerly 66 ft. having a depth of 84.2 ft. and the easterly 71 ft. having a depth of 85 ft.			
To be disposed of	"	1	17,729.00
Crestline			
Parcel No. 1			
Located on the corner of N. East St. and Big Four R.R., being 216 ft. front on N. East St. and 194 ft. deep.			
To be disposed of	"	1	555.00
Dayton			
Parcel No. 1			
Located at No. 12 So. Philadelphia St., being 20 ft. front on So. Philadelphia St. and 40 ft. deep.			
To be disposed of	"	1	1,116.00
Thompsons Corners			
Parcel No. 1			
Located at the N. E. Corner of Payne Ave. and Graham Rd., Stowe Twp., Summit county, being 82.25 ft. front on Payne Ave. and 130.79 ft. deep.			
To be disposed of	"	1	1,116.00

COMPANY WIDE APPRAISAL

1 - LAND

1-A - Miscellaneous Investments - Acct. 111 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Toledo			
Parcel No. 1			
Located in rear of No. 22 Columbia St., being the east 78.4 ft. of lots 51 and 52 in the Marietta Addition, the southerly 50 ft. of lot 50 in the Marietta Addition except the west 80 ft. thereof, and the north 25.5 ft. of the west 38.4 ft. of the east 78.4 ft. of Lot 53 in the Marietta Addition. To be disposed of.	Parcel	1	$ 5,111.00
Parcel No. 2			
Located at No. 1335 Palmwood Ave., being 46.2 ft. front on Palmwood Ave. and 115.07 ft. deep. To be disposed of	"	1	2,260.00
TOTAL - Account 111, Miscellaneous Investments - Land			$ 63,796.00

COMPANY WIDE APPRAISAL

1 - LAND

1-B - Land - Account 211

Item	Unit	Quantity	Reproduction Cost New
Akron			
Parcel No. 1			
Located at Nos. 72-76 So. High St., being 100.92 ft. front on High Street and 115.5 ft. deep. Used for Main and Portage central office building	Parcel	1	$ 200,000.00
Parcel No. 2			
Located at Nos. 82-94 So. High St., being 40 ft. front on So. High St. and 115.5 ft. deep. Used for Traffic, Commercial and Plant office building	"	1	80,000.00
Barberton			
Parcel No. 1			
Located at No. 401 E. Park St., being 22.6 ft. front on E. Park St., 240 ft. deep along First St. and 78.5 ft. wide in rear along alley. Used for Main Central office building	"	1	4,000.00
Bellaire			
Parcel No. 1			
Located at No. 3337 Guernsey St., being 33 ft. front on Guernsey St. and 102.5 foot deep. Used for Main central office building	"	1	6,600.00
Berea			
Parcel No. 1			
Located at No. 33 Bridge St., being 25 ft. front on Bridge St. and 72.06 ft. deep. Used for Main central office building	"	1	2,000.00
Canton			
Parcel No. 1			
Located at No. 223 Cleveland Ave., S.W., being 25 ft. front on Cleveland Ave. and 200 ft. deep. Used for Hemlock central office building	"	1	35,000.00

COMPANY WIDE APPRAISAL

1 - LAND

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Canton (Cont'd)			
Parcel No. 2			
Located at No. 317 Tuscarawas St., being 33 ft. front on Tuscarawas St. and 100 ft. deep. Used for McKinley central office building.	Parcel	1	$ 56,100.00
Parcel No. 3			
Located at No. 405 Cleveland Ave., N.W., being 66.84 ft. front on Cleveland Ave. N.W. and 200 ft. deep. Used for central office building	"	1	128,569.00
Cleveland			
Parcel No. 1			
Located at No. 6133 Broadway Ave., being 50 ft. front on Broadway Ave. and 115 ft. deep. Used for Broadway central office building.	"	1	18,750.00
Parcel No. 2			
Located at No. 5300 Prospect Ave., being 80 ft. front on Prospect Ave., the west 30 ft. of this frontage having a depth of 198 Ft. and the east 50 ft. of this frontage having a depth of 128. ft. All lines being either at right angles or parallel to each other. Used for Randolph central office building	"	1	91,505.00
Parcel No. 3			
Located at No. 18900 Nottingham Rd., being 120 ft. front along the center line of Nottingham Rd., having a depth of 177.54 ft. along the north side, a depth of 344.59 ft. along the south side and being 140.92 ft. along the rear lot line. To be used for central office building	"	1	8,910.00
Parcel No. 4			
Located at No. 12223 St. Clair Ave., being 130 ft. front on St. Clair Ave. and 150 ft. deep. Used for Glenville and Eddy central office building	"	1	52,000.00

COMPANY WIDE APPRAISAL

1 - LAND

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Cleveland (Cont'd)			
Parcel No. 5			
Located at Nos. 225-243 Champlain Ave., being 118 ft. front on Champlain Ave. and 80 ft. deep.			
Used for Main central office building	Parcel	1	$ 177,000.00
Parcel No. 6			
Located at No. 2136 E. 19th St., being 50 ft. front on E. 19th St. and 187.25 ft. deep.			
Used for Prospect central office building	"	1	22,500.00
Parcel No. 7			
Located at No. 2016 W. 65th St., being 72 ft. front on W. 65th St. and 140 ft. deep.			
Used for Hemlock central office building	"	1	6,240.00
Parcel No. 8			
Located at No. 3026 Scranton Rd., being 47 ft. front on Scranton Rd., being 155.93 ft. deep along the south lot line, 161.91 ft. deep along the north lot line and 43 ft. wide in rear.			
Used for Lincoln central office building	"	1	4,235.00
Parcel No. 9			
Located at No. 2059 E. 105th St., being 50 ft. front on E. 105th St. and 306 ft. deep.			
Used for Garfield central office building	"	1	75,000.00
Parcel No. 10			
Located on W. 110th St., south of Madison Ave., being an irregular piece of property having a frontage of 375.41 ft. on W. 110th St., a depth of 300 ft. along the south property line, a depth of 60 ft. along the north property line and being 457 ft. at rear of property along railroad.			
Used for pole yard and storage shed	"	1	34,178.00

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Cleveland (Cont'd)			
Parcel No. 11			
Located at No. 3164 Cedar Road, Cleveland Heights Village, Ohio, being 100.94 ft. front on Cedar Rd. and extending 190 ft. south along Edgewood Rd., the southerly 40 ft. along Edgewood Rd. extending east for an average depth of 129.7 ft.			
Used for Fairmount central office building	Parcel	1	$ 39,000.00
Parcel No. 12			
Located at No. 14414 Detroit Ave., Lakewood, Ohio, being 47.2 ft. front on Detroit Ave., being 162.78 ft. deep along Marlow St., 158.4 ft. deep along east lot line, with a width in the rear of 47 ft.			
Used for Lakewood central office building	"	1	14,160.00
Parcel No. 13			
Located at No. 700 Prospect Ave., being made up of the following described sub-parcels:			
Sub-parcel No. 1 - being 92 ft. front on Prospect Ave., 106 ft. deep along west line, 88.19 ft. deep along east line and 92.72 ft. along rear line. Used for part of Superior Central Office building.			
Sub-parcel No. 2 - being 40.27 ft. front on Huron Road, 96.52 ft. deep along west line, 89 feet deep along east line and 41.38 ft. along rear line. To be used for telephone purposes.			
Sub-parcels Nos. 1 and 2	"	1	705,785.00
Sub-parcel No. 3 - Leasehold - being 103.53 ft. front on Prospect Ave., 142.04 ft. deep along east line, 77.08 ft. along Huron road and 177.19 ft. along west line. Used for part of Superior central office building.			
Sub-parcel No. 3 - Leasehold value	"	1	270,923.00
Parcel No. 14			
Located at No. 1839 E. 81st St., being 73 ft. front on E.81st St. and 120 ft. deep. Used for Pennsylvania central office building	"	1	18,250.00

COMPANY WIDE APPRAISAL

1 - LAND

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Cleveland (Cont'd)			
Parcel No. 15			
Located at No. 6524 Broadway, being 50 ft. front on Broadway and 230 ft. deep. Used for Academy central office building	Parcel	1	$ 7,500.00
Parcel No. 16			
Located at No. 6330 Lorain Ave., being 60.02 ft. front on Lorain Ave. and 132 ft. deep. Used for Melrose central office building	"	1	7,500.00
Parcel No. 17			
Located at No. 2064 E. 55th St., being 60 ft. front on E. 55th St., 149.36 ft. along south lot line, 70 ft. along rear lot line, north lot line from rear lot line east parallel to south lot line 60 ft., thence south 6.6 ft., thence east parallel to south lot line 22.27 ft., thence south 4.ft., thence east 75.8 ft., parallel to south lot line to its intersection with front lot line. To be used for central office building	"	1	55,200.00
Parcel No. 18			
Leasehold - located at Nos. 732-750 Huron Road, being 74 ft. front on Huron Road and a depth of 198 ft. To be used for proposed Main central office building	"	1	209,000.00
Parcel No. 19			
Located at Nos. 720-730 Huron Road, being 80 ft. front on Huron Road and 198 ft. deep. To be used for proposed Main central office building	"	1	309,664.00
Parcel No. 20			
Located at No. 6513 Guthrie St., being 70 ft. front on Guthrie St. and 215.8 ft. deep to Lawn Ave. Used for Cliffside central office building	"	1	5,250.00

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Cleveland (Cont'd)			
Parcel No. 21			
Located on W. 35th St., opposite Sears-dale Ave., being an irregular shaped parcel with a 100 ft. front on W. 35th St., 248.35 ft. deep along its south line and 194.15 ft. deep along its north line. To be used for central office building	Parcel	1	$ 34,609.00
Columbus			
Parcel No. 1			
Located at No. 28 Sherman Ave., being 42.75 ft. front on Sherman Ave., 135.92 ft. deep along Capital St.; 70.5 ft. along alley and 133 ft. deep along south side. Used for Franklin central office building	"	1	6,100.00
Parcel No. 2			
Located at No. 1405 W. Broad St., being 35.5 ft. front on W. Broad St. and 140 ft. deep. Used for Hilltop central office building	"	1	8,900.00
Parcel No. 3			
Located at No. 21 E. Fifth Ave., being 40 ft. front on E. Fifth Ave. and 145 ft. deep. Used for North central office building	"	1	7,000.00
Parcel No. 4			
Located at No. 33 North Third St., being 35.5 ft. front on North Third St., and 157.1 ft. deep on E. Lynn St., with the west 31.42 ft. facing on E. Lynn St. having a depth of 87.5 ft. Used for Main-B central office building	"	1	124,250.00
Parcel No. 5			
Located at No. 355 Thurman Ave., being 40.5 ft. front on Thurman Ave. and 210.25 ft. deep. Used for Garfield central office bldg.	"	1	2,800.00
Parcel No. 6			
Located at No. 104 North Third St., being 73.33 ft. front on North Third St. and 187.62 ft. deep. Occupied by building used for plant, commercial and accounting offices. To be used for central office building	"	1	156,250.00

COMPANY WIDE APPRAISAL

1 - LAND

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Columbus (Cont'd)			
Parcel No. 7			
Located at No. 97-107 North Third St., being 90 ft. front on North Third St. and 93.75 ft. deep. Leasehold. Used for Main-S central office building	Parcel	1	$ 123,000.00
Parcel No. 8			
Located at No. 316 W. Fifth Ave., being 40 ft. front on W. Fifth Ave. and 145.6 ft. deep. Used for Fifth Ave. central office building	"	1	3,200.00
Parcel No. 9			
Located in rear of No. 2467 East Ave., being 16 ft. front on alley west of East Ave. and 25 ft. deep. Used for Blake central office building	"	1	350.00
Parcel No. 10			
Located in rear of No. 62 E. Thirteenth Ave., being 21 ft. front on alley north of Thirteenth Ave. and 36.5 ft. deep. Used for Indianola central office building	"	1	1,000.00
Parcel No. 11			
Located at No. 1465 Hawthorne Ave., being 44.65 ft. front on Hawthorne Ave. and 130.3 ft. deep. Used for Hawthorne central office building	"	1	2,000.00
Parcel No. 12			
Located at No. 587 Oakwood Ave., being 31.68 ft. front on Oakwood Ave. and 140 ft. deep. Used for Mooberry central office building	"	1	1,900.00
Parcel No. 13			
Located in rear of No. 1448 Franklin Ave., being 36 ft. front on alley north of Franklin Ave. and 50 feet deep. Used for Franklin Park central office building	"	1	600.00

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Columbus (Cont'd)			
Parcel No. 14			
Located in rear of No. 18 E. Mohler St., being 41 ft. front on Pearl St. and 62.88 ft. deep.			
Used for Hanford central office building	Parcel	1	$ 500.00
Parcel No. 15			
Located at No. 3520 N. High St., being 27.71 ft. front on N. High St., 151.41 ft. deep along the south lot line, 152.55 ft. deep along the north lot line and 27.29 ft. wide along rear lot line.			
Used for Clintonville central office building	"	1	13,755.00
Parcel No. 16			
Located Cor. W.Third Ave. and Fairview Ave., Grandview Heights Village, being 20 ft. front on Fairview Ave. and 50 ft. deep.			
Used for Arlington central office building	"	1	600.00
Parcel No. 17			
Located at Nos. 1175-1179 Mt. Pleasant Ave., being 40.5 ft. front on Mt.Pleasant Ave., 138 ft. deep along south lot line, 53.41 ft. along rear lot line, thence east 40 ft. along north lot line parallel to south lot line, thence south 13 ft., thence east 98 ft. along north lot line parallel to south lot line to its intersection with front lot line.			
To be used for central office building	"	1	2,430.00
Parcel No. 18			
Located on the northwest corner of Oakland Park Ave. and Indianola Ave., being 201 ft. front on Oakland Park Ave., and 300 ft. deep.			
To be used for Central office building	"	1	20,300.00
Coshocton			
Parcel No. 1			
Located at No. 209 So. Sixth St., being 62.94 ft. front on So. Sixth St. and 93 ft. deep.			
To be used for central office building	"	1	3,150.00

COMPANY WIDE APPRAISAL

1 - LAND

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Dayton			
Parcel No. 1			
Located at Nos. 16-18 N. Ludlow St., being 40 ft. front on N. Ludlow St. and 87 ft. deep.			
Used for Main central office building	Parcel	1	$ 47,600.00
Parcel No. 2			
Located at No. 1901 E. Fifth St., being 33 ft. front on E. Fifth St. and 125 ft. deep.			
Used for East central office building	"	1	2,000.00
Parcel No. 3			
Located at No. 118 W. Second St., being 80 ft. front on W. Second St. and 202 ft. deep.			
To be used for central office building	"	1	72,500.00
Parcel No. 4			
Located at No. 304 Delaware Ave., being 79.12 ft. front on Delaware Ave. and 132.78 ft. deep.			
Used for Lincoln central office building	"	1	3,650.00
Parcel No. 5			
Located at No. 48 So. Jefferson St., being 50.15 ft. front on So. Jefferson St. and 104 ft. deep.			
Used for Garfield central office building	"	1	81,800.00
East Liverpool			
Parcel No. 1			
Located at No. 415 Market St., being 30 ft. front on Market St. and 90 ft. deep.			
Used for Main central office building	"	1	15,000.00
Findlay			
Parcel No. 1			
Located at No. 612 So. Main St., being 45.33 ft. front on So. Main St. and 200 ft. deep.			
Used for Main central office building	"	1	10,199.00

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Gallipolis			
Parcel No. 1			
Located at No. 462 Socond Ave., being 22 ft. front on Socond Ave. and 100 ft. deep.			
Used for Main central office building	Parcel	1	$ 3,000.00
Marietta			
Parcel No. 1			
Located at No. 308 Putnam St., being 40 ft. front on Putnam St. and 108 ft. deep.			
Used for Main central office building	"	1	9,000.00
Martins Ferry			
Parcel No. 1			
Located at No. 10 So. Third St., being 50 ft. front on So. Third St. and 110.39 ft. deep.			
Used for Main central office building	"	1	4,500.00
Massillon			
Parcel No. 1			
Located at No. 100 Factory St., being 50 ft. front on Factory St. and 116 ft. deep.			
Used for Main central office building	"	1	23,000.00
Middletown			
Parcel No. 1			
Located at No. 1011 First Ave., being 99 ft. front on First Ave. and 30 ft. deep.			
Used for Main central office building	"	1	12,000.00
New Carlisle			
Parcel No. 1			
Located on W. Jefferson St. between Main and Church Streets, being 16.33 ft. front on W. Jefferson St. and 90 ft. deep.			
Used for Main central office building	"	1	400.00
North Jackson			
Parcel No. 1			
Located on the west side of Warren Rd., near intersection with Youngstown-Milton Dam Rd., being 31 ft. front on Warren Rd. and 156.42 ft. deep.			
Used for Main central office building	"	1	300.00

COMPANY WIDE APPRAISAL

1 - LAND

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost
Painesville			
Parcel No. 1			
Located at No. 104 So. St. Clair St., being 33 ft. front on So. St. Clair St. and 131.65 ft. deep.			
Used for main central office building	Parcel	1	$ 4,6
Piqua			
Parcel No. 1			
Located at Nos. 311-313 No. Wayne St., being 39.5 ft. front on No. Wayne St., and 121.75 ft. deep.			
Used for main central office building	"	1	11,8
Sandusky			
Parcel No. 1			
Located at No. 416 Columbus Ave., being 67 ft. front on Columbus Ave., with a depth of 198 ft. for the south 33 ft. and 165 ft. for the north 34 ft.			
Used for main central office building	"	1	15,0
South Euclid (Lyndhurst Village)			
Parcel No. 1			
Located at Mayfield Rd. and Longwood Drive; being 73.45 ft. along Cleveland and Eastern Railway Company's right of way at the south side of Mayfield Rd., 200.51 ft. along west lot line, 83.22 ft. along south lot line and 212.52 ft. in a curved line along Longwood Drive.			
Used for main central office building	"	1	4,6
Springfield			
Parcel No. 1			
Located at Nos. 119-123 So. Spring St., being 93.25 ft. front on So. Spring St. and 100 ft. deep.			
To be used for central office building	"	1	22,5
Parcel No. 2			
Located at Nos. 132-134 E. High St., being 38 ft. front on E. High St. and 138 ft. deep.			
Used for main central office building	"	1	34,2

COMPANY WIDE APPRAISAL

1 - LAND

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Springfield (Cont'd)			
Parcel No. 3			
Located at Nos. 21-25 So. Center St., being 60.5 ft. front on So. Center St. and 99 ft. deep.			
Used for Center central office building	Parcel	1	$ 25,500.00
St. Clairsville			
Parcel No. 1			
Located on Marietta St., being 82 ft. front on Marietta St. and 137 ft.deep.			
Used for Main central office building	"	1	2,500.00
Steubenville			
Parcel No. 1			
Located at No. 422 Washington St., being 36 ft. front on Washington St., and 130.67 ft. deep.			
Used for Main central office building	"	1	35,000.00
Toledo			
Parcel No. 1			
Located at No. 436 Delaware Ave., being 65 ft. front on Delaware Ave. and 135.4 ft. deep.			
Used for Collingwood central office building	"	1	7,000.00
Parcel No. 2			
Located at Nos. 511-513 E. Broadway, being 38.75 ft. front on E. Broadway and 103.45 ft. deep.			
Used for Navarre central office building	"	1	3,000.00
Parcel No. 3			
Located at No. 1131 Palmwood Ave., being 50 ft. front on Palmwood Ave. and 124 ft. deep.			
Used for Forest central office building	"	1	2,000.00
Parcel No. 4			
Located at No. 402 New York Avenue, being 33 ft. front on New York Ave. and 120 ft. deep.			
Used for Pontiac central office building	"	1	1,500.00

1 - LAND

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Toledo (Cont'd)			
Parcel No. 5			
Located at No. 231 Huron St., being 40 ft. front on Huron St. and 120 ft.deep. Used for Main-S central office building	Parcel	1	$ 90,000.
Parcel No. 6			
Located at No. 851 Islington St., being 44 ft. front on Islington St. and 91.5 ft. deep. Used for Garfield central office building	"	1	2,500.
Parcel No. 7			
Located at No. 889 Orchard St., being 40 ft. front on Orchard St. and 82 ft. deep. Used for Walbridge central office building	"	1	2,500.
Parcel No. 8			
Located at Nos. 115-127 Huron St., being 157.5 ft. front on Huron St. and 120 ft. deep. To be used for central office building	"	1	159,260.
Parcel No. 9			
Located at No. 1726 Arlington St., being 115 ft. front on Arlington St. and 142 ft. deep. To be used for central office building	"	1	7,000.
Uniontown			
Parcel No. 1			
Located on West Main St., being 35 ft. front on West Main St. and 60 ft. deep. Used for Main central office building	"	1	1,400.
Wickliffe			
Parcel No. 1			
Located on Euclid Ave., between Stop Nos. 22½ and 23; being 50 ft. front along center line of Euclid Ave. and 220 ft. deep. Used for Main central office building	"	1	2,500.

COMPANY WIDE APPRAISAL

1 - LAND

-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Youngstown			
Parcel No. 1			
Located at No. 116 W. Rayen Ave., being 45 ft. front on W. Rayen Ave. and 200 ft. deep. Used for Garfield central office building	Parcel	1	$ 22,500.00
Parcel No. 2			
Located at No. 21 E. Rayen Ave., being 60 ft. front on E. Rayen Ave. and 125 ft. deep. Used for Randolph central office building	"	1	27,000.00
Parcel No. 3			
Located at No. 2413 Oakhill Ave., being 20 ft. front facing Oakhill Ave., and 35 ft. deep, the front of lot being 39.78 ft. east of the east line of Oakhill Ave., being connected with Oakhill Ave. by a 2 ft. strip of land 39.78 ft. long in which a right to use has been given. Used for South central office building	"	1	300.00
Parcel No. 4			
Located at No. 13 No. Belle Vista Ave., being 25 ft. front on No. Belle Vista Ave. and 44.94 ft. deep. Used for West central office building	"	1	500.00
Canesville			
Parcel No. 1			
Located at Nos. 27-29 No. Sixth St., being 58 ft. front on No. Sixth St. and 100 ft. deep. Used for Main central office building	"	1	15,950.00
TOTAL - Account 211 - Land			$ 3,943,467.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-A - Miscellaneous Investments - Acct. 111

Item	Unit	Quantity	Reproduction Cost New
Akron			
Building No. 1 Located at No. 29 E. Long St., being a one story, no basement, brick wall, concrete construction, fireproof building, 12 ft. wide by 22 ft. long by 13.5 ft. high. To be disposed of	Bldg.	1	$ 1,161.00
Building No. 2 Located at No. 23 So. Highland Ave., being a one story and basement, brick wall, concrete construction, fireproof building, 24 ft. wide by 28 ft. long by 20 ft. high. To be disposed of.	"	1	4,960.00
Canton			
Building No. 1 Located at No. 1306 Court Ave., S.W., being a one story, no basement, non-fireproof, brick wall, frame construction building, 12 ft. wide by 22 ft. long by 18 ft. high. To be disposed of.	"	1	333.00
Building No. 2 Located at Richard Pl. and High Ave., N. W., being a one story, no basement, non-fireproof brick wall frame construction building, 12 ft. wide by 22 ft. long by 18 ft. high. To be disposed of	"	1	333.00
Building No. 3 Located at No. 122 Reno Ct., S. W., being a one story, no basement, non-fireproof, brick wall frame construction building, 12 ft. wide by 22 ft. long by 18 ft. high To be disposed of	"	1	333.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

A - Miscellaneous Investments - Acct. 111 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
anton (Cont'd)			
Building No. 4. Located at Economy Ct. and Second St., S.E., being a one story, no basement non-fireproof brick wall frame construction building, 12 ft. wide by 22 ft. long by 18 ft. high. To be disposed of.	Bldg.	1	$ 473.00
Building No. 5 Located in rear of No. 1629 Twelfth St., N.E., being a one-story, no basement non-fireproof brick wall frame construction, building, 12 ft. wide by 22 ft. long by 18 ft. high. To be disposed of.	"	1	333.00
eveland			
Building No. 1 Located at No. 18900 Nottingham Rd., being a one and one half story, part basement, frame, non-fireproof residence, 40 ft. wide by 30 ft. long by 17 ft. high, with an addition of similar construction 15 ft. wide by 15 ft. long by 17 ft. high. To be disposed of.	"	1	1,000.00
Building No. 2. Located at 1908 Walton Ave., being a two story and basement, non-fireproof frame residence, 22.5 ft. wide by 27 ft. long by 32.5 ft. high. To be disposed of	"	1	
Building No. 3 Located at No. 1914 Walton Ave., being a one and one half story and part basement, non-fireproof, frame residence, 16.5 ft. wide by 27 ft. long by 20.5 ft. high, with a one story and basement addition 16.5 ft. wide by 17 ft. long by 14.5 ft. high. To be disposed of	"	1	

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COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-A - Miscellaneous Investments - Acct. 111 (Cont'd)

Item	Unit	Quantity	Reproduction Cost
Cleveland (Cont'd)			
Building No. 4 Located at No. 1916 Walton Ave., being a one story and basement, non-fireproof, frame residence, 18 ft. wide by 23 ft. long by 21 ft. high. To be disposed of.	Bldg.	1	
Building No. 5 Located at No. 1920 Walton Ave., being a two story, no basement, non-fireproof frame building, 15 ft. wide by 24 ft. long by 25 ft. high, with a one story and basement annex 20 ft. wide by 21 ft. long by 19.5 ft high with an annex 5 ft. wide by 15 ft. long by 19.5 ft. high. To be disposed of.	"	1	
Buildings 2, 3, 4 and 5			$ 10,000
Building No. 6 Located at No. 2064 E. 55th St., being a two story and part basement, brick wall, frame construction, non-fireproof building, front portion being 54 ft. wide by 93 ft. long by 38 ft. high, rear portion being 50 ft. wide by 70 ft. long by 36 ft. high with an annex 10 ft. wide by 20 ft. long by 36 ft. high. To be disposed of	"	1	26,700
Building No. 7 Located at Nos. 732-750 Huron Road, being a brick wall, frame construction, non-fireproof building with a five story and basement front 74 ft. wide by 56 ft. long by 83 ft. high and a two story and basement rear 74 ft. wide by 144 ft. long by 42 ft. high. To be disposed of	"	1	9,855

COMPANY WIDE APPRAISAL

2 - BUILDINGS

-A - Miscellaneous Investments - Acct. 111 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
olumbus.			
Building No. 1 Located at 1175-1179 Mt. Pleasant Ave., being a two story and basement, brick wall, frame construction, non-fireproof building, 32 ft. wide by 56.5 ft. long by 29 ft high. To be disposed of	Bldg.	1	$6,885.00
restline			
Building No. 1 Located at the corner of N. East St. and Big Four R.R., being a two story and basement, brick wall, frame construction, non-fireproof building, 33.8 ft. wide by 59.8 ft. long by 34.5 ft. high. To be disposed of.	"	1	11,109.00
ayton			
Building No. 1 Located at No. 118 W. Second St., being a two story, brick wall, frame construction, non-fireproof barn, 20.1 ft, wide by 50.8 ft. long by 20 ft. high with an annex 12 ft. wide by 22 ft. long by 20 ft. high. To be disposed of.	"	1	1,171.00
Building No. 2 Located at No. 12 So. Philadelphia St., being a one story and basement, brick wall, concrete construction, fireproof building, 17.5 ft. wide by 33 ft. long by 21 ft. high. To be disposed of.	"	1	3,619.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-A - Miscellaneous Investments - Acct. 111 (Cont'd)

Item	Unit	Quantity	Reproduction Cost
Springfield			
Building No. 1 Located on parcel of land at Nos. 119-123 S. Spring St., being a two story and basement brick wall frame construction, non-fireproof residence, 21.5 ft. wide by 32 ft. long by 30.5 ft. high, with a one and one-half story annex 15 ft. wide by 14.5 ft. long by 21 ft. high. To be disposed of.	Bldg.	1	
Building No. 2 Located on parcel of land at Nos. 119-123 So. Spring St., being a two-story brick wall, non-fireproof barn, 12 ft. wide by 19 ft. long by 18 ft. high with an annex 10.5 wide by 12.5 ft. long by 18 ft. high. To be disposed of.	"	1	
Building No. 3 Located on parcel of land at Nos. 119-123 So. Spring St., being a two and one-half story and basement frame residence, 23 ft. wide by 30 ft. long by 30.5 ft. high with two one story annexes; one being 10 ft. wide by 30 ft. long by 16 ft. high, the other being 13 ft. wide by 18 ft. long by 14 ft. high. To be disposed of.	"	1	
Buildings 1, 2 and 3			$17,[illegible]
Toledo			
Building No. 1 Located at No. 1335 Palmwood Ave., being a two-story and basement, brick wall, re-enforced concrete construction, fire-proof building, 38 ft. wide by 52 ft. long by 44 ft. high. To be disposed of.	"	1	36,[illegible]
TOTAL - ACCOUNT 111 Miscellaneous Investments - Buildings			$131,[illegible]

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2.8 - Buildings - Account 212.

Item	Unit	Quantity	Reproduction Cost New
Akron			
Building No. 1 Located at Nos. 72-76 So. High St., being a three story, basement and sub-basement, brick wall, re-enforced concrete construction, fireproof building, 100.9 ft. wide by 115.5 ft. long by 60 ft. high, with three light courts, the first being 16 ft. wide by 43.5 ft. long by 31.5 ft high, the second being 10.5 ft. wide by 115.5 ft. long by 31.5 ft. high, the third being 10.5 ft. wide by 39 ft. long by 60 ft. high. Used for Main central office	Bldg.	1	$287,852.00
Building No. 2 Located at Nos. 82-84 So. High St., being 2 two story and basement, brick wall, steel construction, semi-fireproof building, 40 ft. wide by 90 ft. long by 41.5 ft. high. Used for traffic and commercial offices and operators' training school.	"	1	62,640.00
Alliance			
Building No. 1 Located at 400 E. Main St., rented building. Miscellaneous building equipment owned. Used for Main central office	Lot	1	6,377.00
Atherton			
Building No. 1 Located at No. 401 E. Park St., being a one story and part basement, brick wall, frame construction, non-fireproof building, 30 ft. wide (avg.) by 60 ft. long by 22 ft. high. Used for Main central office.	Bldg.	1	14,813.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account 212 (Cont'd)

Item	Unit	Quantity	Reproduc Cost
Bellaire			
Building No. 1 Located at No. 3337 Guernsey St., being a one story and basement, brick wall, frame construction, non-fireproof building, 25 ft. wide by 86 ft. long by 29.5 ft. high. Used for Main central office	Bldg.	1	$27,70
Berea			
Building No. 1 Located at No. 33 E. Bridge St., being a two story, no basement, brick wall, frame construction, non-fireproof building, 20 ft. wide by 56.5 ft. long by 23 ft. high. Used for Main central office	"	1	15,16
Canton			
Building No. 1 Located at No. 223 Cleveland Ave., S. W., being a two story and basement, brick wall, frame construction, non-fireproof building, 25 ft. wide by 85.5 ft. long by 41 ft. high. Used for Hemlock central office	"	1	46,50
Building No. 2 Located at No. 317 Tuscarawas St., being a two story and basement, brick wall, frame construction, non-fireproof building, 33 ft. wide by 69.5 ft. long by 43.5 ft. high. Used for McKinley central office	"	1	40,01
Building No. 3 Located at No. 405 Cleveland Avenue, N.W., being a three story and basement building; constructed to carry five additional stories, stone walls on three sides, reinforced concrete construction, interior partitions tile, 66.8 ft. wide, 154 ft. long, 56 ft. high with a light well 12 ft. wide by 77 ft. long above first story. Used for Central office	"	1	277,8

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Cleveland			
Building No. 1 Located at No. 6133 Broadway Ave., being a two story and basement, brick wall, concrete construction, non-fireproof building, 32.5 ft. wide by 105 ft. long by 40 ft. high, with an annex 10.2 ft. wide by 19.3 ft. long by 40 ft. high. Used for Broadway central office.	Bldg	1	$70,500.00
Building No. 2. Located at No. 5300 Prospect Ave., being a three story, basement and sub-basement, brick wall, concrete and steel construction, fireproof building, 36.8 ft. wide by 115.3 ft. long by 64 ft. high, with a three story, no basement, addition, 33.2 ft. wide by 40.8 ft. long by 40 ft. high. Used for Randolph central office	"	1	148,000.00
Building No. 3 Located at No. 12223 St. Clair Avenue, being a two story, basement and sub-basement, brick wall, steel and concrete construction, fireproof building, 124 ft. wide by 138 ft. long by 46.5 ft. high, with 3 light courts; the first being 11.8 ft.wide, 84 ft. long and 40 ft. high, the second being 14 wide, 100 ft, long and 40 ft. high, and the third being 21.5 ft. wide, 100 ft. long and 19 ft. high. Designed for third story. Used for Glenville and Eddy central offices	"	1	398,410.00
Building No. 4 Located at No. 225-243 Champlain Ave., being a part 6 story and basement and part 7 story and basement, brick wall, steel and concrete construction, fireproof building, the 7 story part being 78 ft, wide by 80.3 ft. long by 110 ft. high; the 6 story part being 39.8 ft. wide by 80.3 ft. long by 103 ft. high, with a light well 18 ft. wide by 30 ft. long by			

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COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Cleveland (Cont'd)			
Building No. 4 (Cont'd) 63 ft. high. Basement extensions under sidewalk being 13.5 ft. wide by 80 ft. long by 10.5 ft. high and 13.5 ft. wide by 118 ft. long by 13.3 ft. high. Six story part designed for six additional stories. Used for Main and Cherry central offices	Bldg.	1	$719,315.00
Building No. 5 Located at No. 2136 E. 19th St., being a two story and basement, brick and stone wall, steel and concrete construction, fireproof building, 42 ft. wide by 83 ft. long by 46 ft. high; with a one story, no basement, brick wall, frame construction, non-fireproof addition 27.8 ft. wide by 70 ft. long by 25 ft. high. Used for Prospect central office.	"	1	112,999.00
Building No. 6 Located at No. 2016 E. 65th St., being a two story, basement and sub-basement, brick wall, steel and frame construction, non-fireproof building 42.7 ft. wide by 119.3 ft. long by 38 ft. high, with a light well 10.3 ft. wide by 100 ft. long for all floors. Used for Hemlock central office.	"	1	73,143.00
Building No. 7 Located at No. 3026 Scranton Rd., being a two story and basement, brick wall, frame construction, non-fireproof building, 32.5 ft. wide by 132.6 ft. long by 39 ft. high, with an annex 9.5 ft. wide by 19.3 ft. long by 39 ft. high. Used for Lincoln central office.	"	1	77,168.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Cleveland (Cont'd)			
Building No. 8 Located at No. 2059 E. 105th St., being a four story and basement, brick wall, steel and concrete construction, fire-proof building, 41.4 ft. wide by 168.8 ft. long by 81 ft. high, with a light well 10.2 ft. wide by 68.3 ft. long for all floors. Used for Garfield central office	Bldg.	1	$240,986.00
Building No. 9 Located on W. 110 St., So. of Madison Ave., being a one-story, sheet metal building, about 30 ft. wide by 38 ft. long by 11 ft. high. Used for storage shed	"	1	1,250.00
Building No. 10 Located on W. 110 St., So. of Madison Ave., being a one story frame building about 7 ft. wide by 10 ft. long by 10 ft. high. Used for pole yard office	"	1	140.00
Building No. 11 Located at Cedar and Edgewood Rds., Cleveland Hts. Village; being a two story and basement, brick wall, re-enforced concrete construction, fire-proof building, 40 ft. wide by 82.3 ft. long by 48.5 ft. high, with an annex 34.3 ft. wide by 110.4 ft. long by 45 ft. high, of similar construction. Used for Fairmont central office	"	1	202,468.00
Building No. 12 Located at No. 14414 Detroit Ave., Lakewood, being a three story and basement, brick wall, re-enforced concrete construction, fireproof building, 44 ft. wide (avg.) by 149.3 ft. long (avg.) by 55.5 ft. high, with a light court 13 ft. wide by 101 ft. long for all floors. Used for Lakewood central office building	"	1	160,980.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproductio Cost
Cleveland (Cont'd)			
Building No. 13 Located at No. 700 Prospect Ave., being a nine story and basement, brick wall, steel and concrete construction, fireproof building, 65 ft. wide by 187 ft. long by 140 ft. high. Used for Superior central office, traffic and commercial offices.	Bldg..	1	$1,096,963.00
Building No. 14 Located in rear of No. 700 Prospect Ave., being a one-story and basement, brick wall, steel construction, fireproof building, 20 ft. wide (avg.) by 63.8 ft. long by 12 ft. high. Garage	"	1	9,723.00
Building No. 15 Located in rear of No. 700 Prospect Ave., being a one story, no basement, brick wall, frame construction, non-fireproof building, 50 ft. wide by 92.5 ft. long (avg.) by 12 ft. high. Garage	"	1	17,582.00
Building No. 16 Located at No. 1839 E. 81st St., being a three story, no basement, brick wall, steel and concrete construction, fireproof, building, 52 ft. wide by 82 ft. long by 38 ft. high. Used for Princeton and ennsylvania central offices.	"	1	81,190.00
Building No. 17 Located at No. 6524 Broadway Avenue, being a two story, no basement, brick wall, steel and concrete construction, fireproof building, 35 ft. wide by 61 ft. long by 23.5 ft. high. Used for Academy central office.	"	1	31,700.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
leveland (Cont'd)			
Building No. 18 Located at No. 6330 Lorain Ave., being a two story and basement, brick wall, re-enforced concrete, fireproof building, 39 ft. wide by 62 ft. long by 42 ft. high. Used for Melrose central office.	Bldg.	1	$ 49,165.00
Building No. 19 Located at No. 6215 Carnegie Ave. Rented quarters. Heating plant owned. Used for plant offices.	Lot	1	3,700.00
Building No. 20 Located at No. 6513 Guthrie St., being a two story and basement, brick wall, steel and concrete construction, fireproof building, 70.4 ft. wide (avg.) by 100.3 ft. long by 48 ft. high. Used for Cliffside central office.	Bldg.	1	189,465.00
olumbus			
Building No. 1 Located at No. 28 Sherman Ave., being a two story and basement, brick wall, steel and concrete construction, fireproof building, 30 ft. wide by 80.5 ft. long by 45.3 ft. high, with an annex in rear of similar construction 38.7 ft. wide by 32.8 ft. long by 45.3 ft. high. Used for Franklin central office.	"	1	78,940.00
Building No. 2 Located at No. 1405 W. Broad St., being a two story and basement, brick wall, steel and concrete construction fireproof building, 35.5 ft. wide by 112.3 ft. long by 38.4 ft. high, with an annex of similar construction 10.7 ft. wide by 11.3 ft. long by 38.4 ft. high; with a light well 7.5 ft. wide by 60 ft. long for all floors. Used for Hilltop central office.	"	1	74,691.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account No. 212 - (Cont'd)

Item	Unit	Quantity	Repr Co
Columbus (Cont'd)			
Building No. 3 Located at No. 21 E. Fifth Ave., being a two story and basement, brick wall, steel and concrete construction, fireproof building, 30.2 ft. wide by 167.3 ft. long by 41.5 ft. high; with an annex of similar construction 8.7 ft. wide by 32 ft. long by 41.5 ft. high. Used for North central office.	Bldg.	1	$103,6
Building No. 4 Located at No. 33 N. Third St., being a six story and basement, brick wall, steel and concrete construction, fireproof building, 35.3 ft. wide by 157.1 ft. long by 103 ft. high; with an annex of similar construction 24.3 ft. wide by 31.4 ft. long by 103 ft. high; and a one story and basement annex of similar construction 28.3 ft. wide by 31.4 ft. long by 30.3 ft. high Used for Main-B Central office	"	1	406,3
Building No. 5 Located at No. 355 Thurman Ave., being a three story and basement, brick wall, re-enforced concrete construction, fireproof building, 31 ft. wide by 75 ft. long by 55.3 ft. high, with an annex of similar construction 9.5 ft. wide by 28.3 ft. long by 55.3 ft. high; designed for four stories. Used for Garfield central office.	"	1	71,2
Building No. 6 Located at No. 104 N. Third St., being a five story and basement, brick wall, re-enforced concrete construction, fireproof building, 73.3 ft. wide by 187.1 ft. long by 79.5 ft. high, with a light well 18.3 ft. wide by 80 ft. long by 38 ft. high; designed for 3 additional stories. Used for plant and offices To be used for Adams central office.	"	1	363,1

2 - BUILDINGS

- Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
umbus (Cont'd)			
Building No. 7 Located at No. 97-107 N. Third St., being a four story and basement, brick wall, steel and concrete construction, semi-fireproof building, 90 ft. wide by 94.3 ft. long by 73.5 ft. high. Used for Main-S central office, plant and commercial offices.	Bldg.	1	$231,700.00
Building No. 8 Located at 316 W. Fifth Ave., being a two story and basement, brick wall, frame construction, non-fireproof building, 25.2 ft. wide by 59 ft. long by 35 ft. high, with two light wells, one being 4.4 ft. wide by 15.2 ft. long; the other 9.8 ft. wide by 13.5 ft. long, both for the height of building. Used for Fifth Ave. central office.	"	1	13,200.00
Building No. 9 Located in rear of No. 2467 East Ave., being a one story, no basement, concrete gypsum and asbestos, fireproof building, 14 ft. wide by 21 ft. long by 17 ft. high. Used for Blake central office.	"	1	3,920.00
Building No. 10 Located in the rear of No. 62 E. Thirteenth Ave., being a one story, no basement, brick wall, re-enforced concrete construction, fireproof building, 16.1 ft. wide by 34 ft. long by 15.8 ft. high. Used for Indianola central office.	"	1	6,697.00
Building No. 11 Located at No. 1465 Hawthorne Ave., being a one story, no basement, concrete, gypsum and asbestos construction, fireproof building, 14 ft. wide by 21 ft. long by 17 ft. high. Used for Hawthorne central office.	"	1	3,920.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Columbus (Cont'd)			
Building No. 12 Located at No. 587 Oakwood Ave., being a one story and part basement, concrete, steel and asbestos construction, fireproof building, 13.8 ft. wide by 35.2 ft. long by 18.3 ft. high. Used for Mooberry central office.	Bldg.	1	$ 6,78
Building No. 13 Located in the rear of No. 1448 Franklin Ave., being a two story and basement, brick wall, wood and concrete construction, semi-fireproof building, 30.4 ft. wide by 31.7 ft. long by 35.5 ft. high. Used for Franklin Park central office.	"	1	15,03
Building No. 14 Located in the rear of No. 18 E. Mohler St., being a one story, no basement, concrete, gypsum and asbestos construction, fireproof building, 14 ft. wide by 21 ft. long by 17 ft. high. Used for Hanford central office.	"	1	3,92
Building No. 15 Located at No. 3520 N. High St., being a one story and basement, brick wall, concrete construction, fireproof building, 17.5 ft. wide by 34 ft. long by 29 ft. high. Used for Clintonville central office.	"	1	6,43
Building No. 16 Located corner W. Third Ave., and Fairview Ave., Grandview Hts. Village, being a one story, no basement, concrete, gypsum, and asbestos construction, fireproof building, 13.8 ft. wide by 18 ft. long by 17 ft. high. Used for Arlington central office.	"	1	3,5

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COMPANY WIDE APPRAISAL

2 - BUILDINGS

.B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
ayton			
Building No. 1 Located at Nos. 16-18 N. Ludlow St., being a three story and basement, brick wall, mill construction, non-fireproof building, 38.3 ft. wide by 84.7 ft. long by 61.8 ft. high. Used for Main central office.	Bldg.	1	$ 90,099.00
Building No. 2 Located at No. 1901 E. Fifth St., being a two story and basement, brick wall, concrete construction, fireproof building, 26 ft. wide by 92 ft. long by 37.3 ft. high, with an annex of similar construction 7 ft. wide by 30 ft. long by 37.3 ft. high. Used for East central office.	"	1	54,634.00
Building No. 3 Located at No. 304 Delaware Ave., being a two-story and basement, brick wall, concrete construction, fireproof building, 40.5 ft. wide by 98 ft. long by 43 ft. high, with a light well 9.5 ft. wide by 34.6 ft. long for height of building; designed for one additional story. Used for Lincoln central office equipment	"	1	75,372.00
Building No. 4 Located at No. 48 S. Jefferson St., being a five story and basement, brick wall, frame construction, non-fireproof building, 50.8 ft. wide by 104.2 ft. long by 77.7 ft. high. Extra space under sidewalk 9.8 ft. wide by 98 ft. long by 8.5 ft. high. Used for Garfield central office, traffic commercial and plant offices.	"	1	198,055.00

COMPANY WIDE APPRAISAL

2 - BUILDING

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
East Liverpool			
Building No. 1 Located at No. 415 Market St., being a brick wall, re-enforced concrete construction, fireproof building; the front portion being three story and basement, 30 ft. wide by 49 ft. long by 54 ft. high, the rear protion being two story and basement, 39 ft. wide by 41 ft. long by 43 ft. high. Used for Main central office	Bldg.	1	$ 62,294.00
Findlay			
Building No. 1 Located at No. 612 S. Main St., being a two story and basement, brick wall, re-enforced concrete construction, fireproof building, 45.3 ft. wide by 93.3 ft. long by 37.5 ft. high; with a light well 14.3 ft. wide by 73.3 ft. long for height of building; and a one story and basement addition of similar construction, 25.4 ft. wide by 26.1 ft. long by 22.3 ft. high. Used for Main central office	"	1	60,993.00
Gallipolis			
Building No. 1 Located at No. 462 Second Ave., being a two story and basement, brick wall, frame construction, non-fireproof building, 22 ft. wide by 88.5 ft. long by 35 ft. high. Used for Main central office	"	1	19,500.00
Marietta			
Building No. 1 Located at No. 308 Putnam St., being a two story and basement, brick walls, re-inforced concrete construction, fireproof building, 30 ft. wide by 56 ft. long by 41 ft. high; with one story and basement annex, 17 ft. wide by 19 ft. long by 23 ft. high. Used for Main central office	"	1	52,238.00

2 - BUILDINGS

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Martins Ferry			
Building No. 1 Located at No. 10 S. Third St., being a one story, no basement, brick wall, frame construction, non-fireproof building, 25 ft. wide by 68 ft. long by 16 ft. high. Used for Main central office.	Bldg.	1	$ 10,545.00
Massillon			
Building No. 1 Located at No. 100 Factory St., being a two story and basement, brick wall, re-enforced concrete construction, fireproof, building, 50 ft. wide by 77.2 ft. long by 49.2 ft. high, with a light well 7.5 ft. wide by 39.3 ft. long for height of building. Used for Main central office.	"	1	96,255.00
Middletown			
Building No. 1 Located at No. 1011 First Ave., being a one story and basement, brick wall, concrete construction, fireproof building, 27 ft. wide by 80 ft. long by 23 ft. high with a light well 7.3 ft. wide by 9.3 ft. long for height of building. Used for Main central office.	"	1	29,173.00
New Carlisle			
Building No. 1 Located on W. Jefferson St., between Main and Church Sts., being a two story and part basement, frame, non-fireproof building, 16.7 ft. wide by 26.5 ft. long by 23.5 ft. high; with a one story, no basement addition of similar construction, 16.7 ft. wide by 24.3 ft. long by 13 ft. high. Used for Main central office	"	1	3,450.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account 212 (Cont'd)

Item	Unit	Quantity	Reproducti Cost Ne
New Carlisle			
Building No. 2 Located in rear of Building No. 1, being 12 ft. wide by 15 ft. long by 8.4 ft. high. Used for garage	Bld.	1	$ 300.00
North Jackson			
Building No. 1 Located on the west side of Warren Rd., near intersection with Youngstown-Milton Dam Rd., being a one story, no basement, frame, non-fireproof building, 20 ft. wide by 30 ft. long by 13.5 ft. high. Used for Main central office	"	1	2,050.00
Painesville			
Building No. 1 Located at No. 104 S. St. Clair St., being a two story, no basement, brick wall, frame construction, non-fireproof building, 27 ft. wide by 53.8 ft. long by 29 ft. high; with an annex of similar construction 8.8 ft. wide by 14.5 ft. long by 29 ft. high. Used for Main central office	"	1	17,342.00
Building No. 2 Located in rear of 104 S. St. Clair St., Being a two story, frame barn, 24.5 ft. wide by 32.5 ft. long by 22 ft. high. Used for garage	"	1	1,955.00
Piqua			
Building No. 1 Located at Nos. 311-313 N. Wayne St., being a two story and part basement, brick wall, re-enforced concrete, fireproof building, 39.5 ft. wide by 69.2 ft. long by 38.3 ft. high; with a light well 12.5 ft. wide by 40 ft. long for the height of building. Used for Main central office.	"	1	39,926.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

3 - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
dusky			
Building No. 1 Located at No. 416 Columbus Ave., being a two part building; front part being a two story, no basement, brick wall, frame construction, non-fireproof building, 36.7 ft. wide by 31.3 ft. long by 31.2 ft. high; rear part being a two story and basement, brick wall, concrete construction, fireproof building, 31 ft. wide by 62.3 ft. long by 40 ft. high; with a one story and basement addition, of concrete construction, 11.8 ft. wide by 16.5 ft. long by 21 ft. high. Used for Main central office.	Bldg.	1	$ 51,199.00
Building No. 2 Located in rear of No. 416 Columbus Ave., being a one story, no basement, brick and frame construction, 31 ft. wide by 33 ft. long by 11.5 ft. high. Used for garage	"	1	3,330.00
uth Euclid			
Building No. 1 Located at Mayfield Rd. and Longwood Dr., being a two story and basement, frame, non-fireproof building, 22 ft. wide by 29 ft. long by 26 ft. high. Used for Main central office	"	1	5,000.00
Building No. 2 Located in rear of Building No. 1, being a one and one-half story, no basement, frame building, 12.2 ft. wide by 38.7 ft. long. Used for garage.	"	1	430.00

12099

COMPANY WIDE APPRAISAL

2 - BUILDING

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Re
Springfield			
Building No. 1 Located at Nos. 132-134 E. High St., being a two story and basement, brick wall, frame construction, non-fireproof building, 38.1 ft. wide by 70 ft. long by 39 ft. high. Used for Main central office.	Bldg.	1	$ 51,
Building No. 2 Located at Nos. 21-25 S. Center St., being a two story and basement, brick wall, frame construction, non-fireproof building, 37 ft. wide by 60.2 ft. long by 44.5 ft. high. Used for Center central office	"	1	48,
Building No. 3 Located in rear of Nos. 21-25 S. Center St., being a one story, no basement, cement floor, brick and frame building, 18 ft. wide by 60 ft. long by 11 ft. high. Used for garage.	"	1	2,
St. Clairsville			
Building No. 1 Located on Marietta St., being a one and one-half story and part basement, brick and wood wall, frame construction non-fireproof building, 32.2 ft. wide by 40.7 ft. long by 18 ft. high. Used for Main central office.	"	1	6,
Steubenville			
Building No. 1 Located at No. 422 Washington St., being a three story and basement, brick wall, concrete construction, fireproof building, 38 ft. wide by 53 ft. long by 51 ft. high, with a light court 8.3 ft. wide by 21.6 ft. long for the full height of building. Used for Main central office.	"	1	49,

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Steubenville			
Building No. 2 Located in the rear of No. 422 Washington St., being a one story, no basement, brick and tile wall, frame construction building, being 38 ft. wide by 35 ft. long by 12 ft. high. Used for garage	Bldg.	1	$ 4,040.00
Toledo			
Building No. 1 Located at No. 436 Delaware Ave., being a two story and basement, brick wall, re-enforced concrete, fireproof building, 33.5 ft. wide by 79.3 ft. long by 40.5 ft. high, with a two story and basement addition, 42 ft. wide by 65.2 ft. long by 37.8 ft. high of similar construction. Used for Collingwood central office.	"	1	53,175.00
Building No. 2 Located at Nos. 511-513 E. Broadway; being a two story and basement, brick wall, re-enforced concrete construction, fireproof building, 38.8 ft. wide by 95.5 ft. long by 46.9 ft. high; with a light well 8.5 ft. wide by 55.3 ft. long for full height of building. Used for Navarre central office	"	1	73,385.00
Building No. 3 Located at No. 1131 Palmwood Ave., being a two story and basement, brick wall, re-enforced concrete construction, fireproof building, 45.2 ft. wide by 109.8 ft. long by 38.8 ft. high with two light wells, one being 2.7 ft. wide by 19.4 ft. long, the other being 12.2 ft. wide by 60.6 ft. long, both for full height of building. Used for Forest central office	"	1	77,661.00

2B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Toledo (Cont'd)			
Building No. 4 Located at No. 402 New York Ave., being a two story and part basement, brick wall, frame construction, non-fireproof building, 26 ft. wide by 65 ft. long by 26.7 ft. high; with a light well 4 ft. wide by 37.5 ft. long for full height of building. Used for Pontiac central office.	Bldg.	1	$ 21,915.00
Building No. 5 Located at No. 231 Huron St., being a three story and basement, brick wall, steel construction, semi-fireproof building, 40 ft. wide by 120 ft. long by 60 ft. high. Used for Main-S central office	"	1	136,250.00
Building No. 6 Located at No. 851 Islington St., being a two story and basement, brick wall, re-enforced concrete construction, fire-proof building, 38 ft. wide by 69 ft. long by 42 ft. high. Used for Garfield central office.	"	1	54,330.00
Building No. 7 Located at No. 889 Orchard St,, being a two story and basement, brick wall, re-enforced concrete construction, fire-proof building, 38 ft. wide by 52 ft. long by 44 ft. high. Used for Walbridge central office.	"	1	45,081.00
Building No. 8 Located at No. 1726 Arlington St,, being a two story and basement, brick wall, re-enforced concrete construction, fire-proof building, 31.7 ft. wide by 85.3 ft. long by 48. ft. high, with an annex 13.3 ft. wide by 34.9 ft. long by 48 ft. high. To be used for Central office	"	1	67,500.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

- Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
edo (Cont'd)			
Building No. 9 Located at No. 240 Vance St. Rented quarters. Heating plant owned. Used for plant offices.	Lot	1	$ 2,050.00
ontown			
Building No. 1 Located on W. Main St., being a two story and basement, frame building, 20.8 ft. wide by 50.5 ft. long by 32 ft. high. Used for Main central office.	Bldg.	1	6,100.00
r Sandusky			
Building No. 1 Located at Wyandotte and 7th Sts., rented building. Miscellaneous building equipment owned. Used for Central office.	Lot	1	1,302.00
cliffe			
uilding No. 1 Located on Euclid Ave., between Stop Nos. 22½ and 23, being a two and one half story and basement frame building, 28.2 ft. wide (avg.) by 34.3 ft. long by 31.2 ft. high. Used for Main central office	Bldg.	1	9,576.00
uilding No. 2 Located in the rear of Building No. 1, being a two story, no basement, frame barn, 18.3 ft. wide by 24.7 ft. long by 19 ft. high. Used for garage	"	1	955.00

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COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost
Youngstown			
Building No. 1 Located at No. 116 W. Rayen Ave., being a three story and basement, brick wall, re-enforced concrete construction, fire-proof building, 45 ft. wide by 190 ft. long by 57 ft. high; with two light wells, one being 8 ft. wide by 147.8 ft. long, the other being 4 ft. wide by 127.8 ft. long, both for the full height of building. Used for Garfield central office.	Bldg.	1	$156,630
Building No. 2 Located at No. 21 E. Rayen Ave., being a two story and basement, brick wall, re-enforced concrete construction, fire-proof building, 56.3 ft. wide by 123.3 ft. long by 41 ft. high, with one light court 16.25 ft. wide, 90 ft. long, 41 ft. high. Used for Randolph central office.	"	1	97,919
Building No. 3 Located at No. 2413 Oakhill Ave., being a one story and basement, brick wall, re-enforced concrete construction, fire-proof building, 18 ft. wide by 31 ft. long by 19 ft. high. Used for South central office	"	1	6,130
Building No. 4 Located at No. 13 No. Belle Vista Ave., being a one story and basement, brick wall, re-enforced concrete construction, fire-proof building, 24 ft. wide by 30 ft. long by 19 ft. high. Used for West central office.	"	1	8,080

COMPANY WIDE APPRAISAL

2 - BUILDINGS

Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
ville			
ilding No. 1 Located at Nos. 27-29 N. Sixth St., being a two story and basement, brick wall, re-enforced concrete and steel construction, fireproof building, 58 ft. wide, 34 ft. of the width being 41 ft. deep and 24 ft. of the width being 99.5 ft. deep by 42 ft. high. Used for Main central office	Bldg.	1	$ 78,369.00
L - ACCT 212 - Buildings			$7,788,774.00

THE OHIO BELL TELEPHONE COMPANY

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

SUMMARY

3-A Central Office Telephone Equipment	$16,956,131.00
3-B Other Equipment of Central Office	632,518.00
TOTAL - Central Office Equipment	$17,588,649.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

- Central Office Telephone Equipment - Acct. 221

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ADAMSVILLE TOLL				
ling circuit	Lot	1	$ 7.64	$ 8.00
erial				8.00
r, supervision and tool expense				1.00
allation material				-
ply expense				-
ight and cartage				-
tingencies				-
Total				$ 9.00
AKRON SUBSCRIBER				
, 8 panel, 3 position, 9600				
e sections (subscriber)	Each	29	489.00	14,181.00
turning section	"	1	235.00	235.00
panel	"	1	75.00	75.00
sections	"	3	95.00	285.00
riber multiple (29 sects.)	"	7,200	13.534	97,445.00
riber answering jacks	"	14,120	4.065	57,398.00
l multiple (1 sect.)	"	50	.485625	24.00
l answering jacks	"	50	4.5025	225.00
oing trunks (29 sects)	"	660	21.779	14,374.00
l to rural trunks (28 sects.)	"	10	31.6855	317.00
ing trun. circuits	"	30	24.40	732.00
criber positions	"	79	44.218	3,493.00
positions	"	2	44.218	88.00
l switching positions	"	1	17.92	18.00
riber cord circuits	"	1,458	22.99	33,519.00
l cord circuits	"	44	58.99	2,596.00
le positions (1 pos)	Lot	1	142.00	142.00
rriers telephone circuit,				
divisions, 30 sections	"	1	411.00	411.00
positions	Each	3	Included	
ging up positions	Lot	1	242.79	243.00
, 7 panel, 2 position, 12500				
e sections (trunk)	Each	9	474.00	4,266.00
turning sections	"	1	235.00	235.00
nel	"	1	75.00	75.00
ribers multiple (8½ sects.)	"	7,400	3.621875	26,802.00
ing trunks (9 sects.)	"	20	6.8485	137.00
incoming trunks	"	464	24.40	11,322.00
l switching positions	"	15	17.92	269.00
positions	"	1	Included	
ging up position	Lot	1	356.92	357.00

12107

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduct Cost Ne
AKRON SUBSCRIBER (CONT'D)				
Peg count circuits	Each	98	$ 8.427-	$ 826.
Busy back circuits	"	70	12.45	872.
Night alarm circuits	"	15	8.06	121.
Emergency call circuits	"	1	22.50	22.
Miscel. equipment in sections	Lot	1	3687.79	3,688.
Wire chief's desk	"	1	2533.74	2,534.
Repair clerk's desk	"	1	458.76	459.
Chief operator's desk	"	1	570.37	570.
Service observing desk	"	1	1370.76	1,371.
Information desk	"	1	1323.66	1,324.
Frames and racks	"	1	11169.21	11,169.
Miscl. equipment frames and racks	"	1	17100.80	17,101.
Cable and wire	"	1	53937.64	53,938.
Power plant	"	1	21606.29	21,606.
Material				$ 384,868.
Installation labor				142,400.
Installation material				5,773.
W. E. Co. Engineering				28,865.
Freight and cartage				3,849.
Contingencies				3,848.
Total				$ 569,601.
AKRON TOLL In Subscriber Board.				
No. 1C, 6 panel, 3 position, 9600 line sections (subscriber)	Each	.1	489.00	489.
Toll switching positions	"	3	17.92	54.
Incoming trunk circuits	"	96	48.3852	4,643.
Incoming trunks - call wire	"	43	1.014	43.
Subscribers multiple (1 sect.)	"	7,200	.446	3,211.
Outgoing trunks (1 sect.)	"	660	.4441	293.

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
AKRON TOLL (CONT'D)				
In trunk board				
ll switching positions	Each	1	$ 17.92	$ 18.00
coming trunk circuits	"	60	48.3852	2,903.00
ll loops (special subs.)	"	40	1.014	41.00
bscriber multiple (1/2 sect.)	"	3,700	.4325	1,600.00
. 1, 5 panel, 2 position inter-mediate type toll sections	"	17	315.00	5,355.00
. 1, 5 panel, 2 position, low type toll sections	"	5	295.00	1,475.00
ble turning section (inter)	"	1	155.00	155.00
ble turning section (low)	"	1	115.00	115.00
l panel (intermediate)	"	1	50.00	50.00
l panel (low)	"	1	50.00	50.00
ll multiple (22 sects)	"	180	35.301	6,354.00
.Toll multiple (4 sects)	"	40	10.2025	408.00
tgoing trunks (22 sects)	"	240	12.765	3,064.00
cording trunks (5 sects)	"	60	5.917	355.00
ll loops (special subs.)	"	20	8.734	175.00
cording ans. jacks (night)	"	40	1.065	43.00
cording ans. jacks (regular)	"	60	21.6965	1,302.00
ll cord circuits (line)	"	288	43.6241	12,564.00
cording cord circuits	"	80	27.22025	2,178.00
ll line positions	"	34	49.69	1,689.00
ll recording positions	"	10	30.92	309.00
ll answering jacks	"	560	9.685	5,424.00
terposition trunk circuits	"	50	9.6676	483.00
ght alarm circuits	"	1	7.86	8.00
pervisors telephone circuits	"	12	14.26	171.00
sel. Equipment in sections	Lot	1	2,272.00	2,272.00
lef operator's desk	"	1	460.01	460.00
rectory desk	"	1	646.52	647.00
k operator's table	"	1	245.26	245.00
ll test panel and associated equipment	"	1	37742.93	37,743.00
mes and racks	"	1	1969.90	1,970.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
AKRON TOLL (CONT'D)				
Miscel. equipment, frames and racks	Lot	1	$ 2094.76	$ 2,0
Cable and wire	"	1	3718.30	3,7
Material				$ 104,1
Installation labor				38,8
Installation material				1,8
W. E. Co. Engineering				7,8
Freight and cartage				1,0
Contingencies				1,2
Total				$ 154,
ALLIANCE SUBSCRIBER				
Primary master switches	Each	60	27.65	1,6
Secondary master switches	"	23	32.40	
Primary line switches	"	2,800	4.60	12,8
Secondary line switches	"	28	3.85	
Frames - line switches and connector	"	28	728.15	20,3
Selectors	"	705	28.30	19,9
Selector frames	"	5	387.35	1,9
Connectors	"	548	39.60	21,6
Reverting call switches	"	6	36.00	
Test distributors	"	2	40.75	
Traffic registers	"	198	13.20	2,6
Test connectors	"	28	26.85	
Miscellaneous mounting details	Lot	1	269.75	
Miscellaneous condensers	Each	3,003	.7887	2,3
Banks of 10	"	6	68.65	
Miscellaneous relay groups	"	81	22.30	1,8
Line switch piers (single)	"	28	2.60	
Pier covers (single)	"	28	7.70	
Line switchboard covers (single)	"	28	93.05	2,6
Supervisory cabinet	Lot	1	170.87	
Main distributing frame	"	1	3,869.08	3,8
Intermediate distributing frame	"	1	483.32	
Wire chief's desk	"	1	1,201.71	1,2
Power plant	"	1	12,868.90	12,8

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ALLIANCE SUBSCRIBER (CONT'D)				
Cable racks	Lot	1	$ 475.05	$ 475.00
Cable and wire	"	1	4,345.85	4,346.00
Miscellaneous items	"	1	3,367.82	3,368.00
Special "A" Board No. 1, 5 panel, 2 position inter-mediate type toll sections	Each	2	305.00	610.00
[illegible] turning section	"	1	115.00	115.00
[illegible] turning section	"	1	50.00	50.00
[illegible]l " A" positions	"	2	59.40	119.00
[illegible] positions	"	1	59.40	59.00
[illegible] station positions	"	1	59.40	59.00
[illegible]ial "A" cord circuits	"	12	58.58	703.00
[illegible]l cord circuits	"	44	62.71	2,759.00
[illegible] answering jacks	"	80	6.855	548.00
Pay station answering jacks	"	40	6.084	243.00
[illegible] multiple, (2 sect.)	"	80	1.875	150.00
Pay station multiple (2 sect.)	"	20	1.875	38.00
Outgoing trunks to 1st. selector levels (2)	"	20	2.8105	56.00
Information trunk circuits	"	17	7.8058	133.00
Incoming trunks to rural	"	20	8.014	160.00
Complaint trunk circuits (repair)	"	4	1.069	4.00
Miscl. equipment in sections	Lot	1	274.85	275.00
Intercepting trunk circuits	Each	66	4.01742	265.00
[illegible]terial				$ 123,905.00
[illegible]tallation labor				45,845.00
[illegible]tallation material				1,859.00
[illegible]. Co. Engineering				9,293.00
[illegible]ight and cartage				1,239.00
[illegible]tingencies				1,239.00
[illegible]otal				$ 189,380.00
[illegible]LLIANCE TOLL				
[illegible] 1, 5 panel, 2 position, inter-[illegible]diate type toll sections	Each	5	295.00	1,475.00
[illegible]going dialing trunks (5 sects.)	"	40	3.1515	126.00
[illegible]l multiple (5 sects.)	"	60	3.1515	189.00
[illegible] multiple (5 sect.)	"	80	7.999	640.00
[illegible]going trunks (5 sect.)	"	40	3.1515	126.00
[illegible]ording trunk circuits	"	20	21.6965	434.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 231 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost
ALLIANCE TOLL (CONT'D)				
Toll line positions	Each	8	$ 49.69	$
Recording positions	"	2	30.42	
Toll cord circuits	"	68	43.6241	2
Recording cord circuits	"	12	27.22025	
Toll answering jacks	"	70	9.6676	
Miscl. equipment in sections	Lot	1	682.58	
Chief operator's desk	"	1	505.18	
Toll test panel and associated equipment	"	1	7,432.73	7
Material				$ 16
Installation labor				5
Installation material				
W. E. Co. Engineering				1
Freight and cartage				
Contingencies				
Total				$ 23
ALTON SUBSCRIBER				
1 position North magneto switchboard, wired and equipped for 50 lines, 12 cord circuits	Each	1	355.67	
Miscellaneous equipment	Lot	1	152.43	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$
ASHTABULA TOLL				
No. 1, 5 panel, 2 position, low type toll sections	Each	4	295.00	1
End panels	"	2	50.00	
Toll answering jacks	"	70	7.62525	
Toll multiple (4 sects)	"	60	6.51[illegible]	
Outgoing trunks (4 sects.)	"	40	14.7949	
Recording trunk circuits	"	20	12.189	
Toll cord circuits	"	58	28.9875	1

3 - CENTRAL OFFICE EQUIPMENT

-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ASHTABULA TOLL (CONT'D)				
ecording cord circuits	Each	6	$ 27.22025	$ 163.00
ll line positions	"	7	20.65	145.00
ecording positions	"	1	20.65	21.00
ght alarm circuits	"	1	7.86	8.00
scl. equipment in sections	Lot	1	182.36	182.00
ll test panel and associated equipment	"	1	1361.63	1,362.00
ief operator's desk	"	1	516.87	517.00
and racks	"	1	389.30	389.00
ls and wire	"	1	690.40	690.00
terial				$ 8,195.00
tallation labor				3,032.00
tallation material				123.00
E. CO. Engineering				615.00
eight and cartage				82.00
ntingencies				82.00
Total				$12,129.00
ASHLAND TOLL				
ll test panel and associated equipment	Lot	1	346.25	346.00
erial				$ 346.00
r, supervision and tool expense				42.00
llation material				3.00
ly Expense				14.00
t and cartage				3.00
gencies				3.00
l				$ 411.00
TOLL				
test panel and associated equipment	Lot	1	1258.63	1,259.00
erial				$ 1,259.00
r, supervision and tool expense				154.00
tallation material				13.00
ply expense				50.00
ht and cartage				13.00
ncies				13.00
				$ 1,502.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ATTICA TOLL				
Toll test panel and associated equipment	Lot	1	$ 80.13	$ 80.00
Material				$ 80.00
Labor, supervision and tool expense				10.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 96.00
ATWATER SUBSCRIBER				
No. E-167 magneto switchboard wired and equipped for 50 lines and 10 cord circuits	Each	2	355.67	711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00
ATWATER TOLL				
In subscriber board.				
No. 19A drops, single mtd	Each	4	1.65	7.00
Jacks (220C)	"	4	.42	1.00
Factory wiring	"	4	.25	1.00
Toll test panel and associated equipment	Lot	1	73.85	74.00
Material				$ 83.00
Labor, supervision and tool expense				10.00
Installation material				1.00
Supply expense				1.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 97.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
AUSTINBURG TOLL				
rotectors	Lot	1	$ 1.03	$ 1.00
aterial				1.00
abor, supervision and tool expense				-
nstallation material				-
upply expense				-
reight and cartage				-
ontingencies				-
Total				$ 1.00
AVON TOLL				
hantom circuit equipment	Lot	1	14.05	14.00
aterial				$ 14.00
abor, supervision and tool expense				2.00
nstallation material				-
upply expense				1.00
reight and cartage				-
ontingencies				-
Total				$ 17.00
BARBERTON SUBSCRIBER				
panel, 3 position, 2400 line sections, subscriber, S-C	Each	3	465.00	1,395.00
ble turning section	"	1	Included	
d panel	"	1	"	
bscriber answering jacks	"	760	6.6875	5,082.00
ral answering jacks	"	20	4.505	90.00
bscriber multiple (3 sects.)	"	760	2.8445	1,877.00
tgoing trunk circuits (3 sects.)	"	60	2.6995	162.00
coming trunk circuits, R.D.	"	40	4.155	166.00
bscriber positions	"	6	38.8975	233.00
bscriber cord circuits	"	90	31.63	2,847.00
rouble position (1 position)	Lot	1	112.46	112.00
ral cord circuits (in toll)	Each	-	-	- -
scl. equipment in sections	Lot	1	323.57	324.00
in distributing frame	"	1	119.70	120.00
lay racks	"	1	57.60	58.00
wer plant	"	1	1977.85	1,978.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BARBERTON SUBSCRIBER (CONT'D)				
Cable and wire	Lot	1	$2314.59	$ 2,31[illegible]
Miscellaneous items	"	1	63.79	[illegible]
Cable racks	"	1	180.00	[illegible]
Wire chief's desk	"	1	375.43	[illegible]
Material				$ 17,37[illegible]
Installation labor				6,43[illegible]
Installation material				[illegible]
W. E. Co. Engineering				1,30[illegible]
Freight and cartage				[illegible]
Contingencies				[illegible]
Total				$ 25,7[illegible]
BARBERTON TOLL				
In subscriber board.				
Toll answering jacks	Each	10	4.86	[illegible]
Recording trunk circuits	"	10	7.26	[illegible]
Toll cord circuits	"	15	45.92	[illegible]
Toll line positions	"	1	34.51	[illegible]
Miscell. equipment in sections	Lot	1	20.80	[illegible]
Material				$ [illegible]
Installation labor				[illegible]
Installation material				[illegible]
W. E. Co. Engineering				[illegible]
Freight and cartage				[illegible]
Contingencies				[illegible]
Total				$ 1,[illegible]
BARNESVILLE SUBSCRIBER				
10 panel, 5 position, common battery transfer switchboard sections, S-C	Each	1	565.00	[illegible]
Subscriber answering jacks	"	490	4.46	2,[illegible]
Rural answering jacks	"	20	4.20	[illegible]
Outgoing trunk circuits	"	20	1.01	[illegible]
Subscriber positions	"	5	17.19	[illegible]
Subscriber cord circuits	"	54	15.75	[illegible]

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BARNESVILLE SUBSCRIBER (CONT'D)				
terposition trunk circuits	Each	20	$ 4.44	$ 89.00
ght alarm circuits	"	1	8.29	8.00
sel. equipment in section	Lot	1	305.69	306.00
re chief's desk	"	1	270.49	270.00
lay cabinet	"	1	387.50	388.00
in distributing frame	"	1	693.57	694.00
ser plant	"	1	1041.02	1,041.00
ble and wire	"	1	201.72	202.00
scellaneous items	"	1	328.13	328.00
terial				$ 7,116.00
tallation labor				2,633.00
tallation material				107.00
E. Co. Engineering				534.00
ight and cartage				71.00
tingencies				71.00
Total				$ 10,532.00
BARNESVILLE TOLL				
In subscribor board				
l answering jacks	Each	20	4.65	93.00
l multiple (1 sect.)	"	40	.90125	36.00
ording trunk circuits	"	10	4.65	46.00
anel, 2 position, low type toll sections, S-C	"	1	395.00	395.00
l answering jacks	"	20	5.095	102.00
l multiple (1 sect.)	"	40	1.75	70.00
ging trunk circuits	"	20	1.7775	36.00
ording trunk circuits	"	10	7.88	79.00
l cord circuits	"	17	30.72	522.00
l line positions	"	2	24.72	49.00
el. equipment in sections	Lot	1	241.56	242.00
l test panels and associated equipment	"	1	455.71	456.00

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3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BARNESVILLE TOLL (CONT'D)				
On Main distributing frame				
Miscellaneous equipment	Lot	1	$ 6.15	$ 6.00
Relay racks	"	1	280.95	281.00
Cable and wire	"	1	53.37	53.00
Material				$ 2,466.00
Installation labor				912.00
Installation material				37.00
W. E. Co. Engineering				185.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,650.00
BAINBRIDGE TOLL				
Toll test panel and associated equipment	Lot	1	124.99	125.00
Material				$ 125.00
Labor, supervision and tool expense				15.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 148.00
BEAVER DAM TOLL				
Protectors	"	1	14.90	15.00
Miscellaneous equipment	"	1	2.67	3.00
Material				$ 18.00
Labor, supervision and tool expense				3.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 22.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BEDFORD SUBSCRIBER				
No. 9, 2 panel, 1 position, 400 line sections (800 multiple)	Each	5	$ 150.00	$ 750.00
Subscriber multiple (5 sects)	"	500	4.58	2,290.00
Subscriber positions	"	5	19.892	99.00
Subscriber cord circuits	"	75	20.57	1,543.00
Night alarm circuits	"	1	8.89	9.00
Miscl. equipment in sections	Lot	1	123.35	123.00
No. 6C Chief operator's desk	"	1	190.00	190.00
No. 10 wire chief's desk	"	1	210.00	210.00
Main distributing frame	"	1	602.40	602.00
Coil rack	"	1	65.92	66.00
Power plant	"	1	1363.57	1,364.00
Cable and wire	"	1	171.67	172.00
Miscellaneous items	"	1	117.40	117.00
Material				$ 7,535.00
Installation labor				2,788.00
Installation material				113.00
N. E. Co. Engineering				565.00
Freight and cartage				75.00
Contingencies				75.00
Total				$ 11,151.00
BEDFORD TOLL				
No. 9, 2 panel, 1 position 400 line sections (800 multiple)	Each	1	150.00	150.00
Subscriber multiple (1 sect.)	"	300	.67	201.00
Toll answering jacks	"	15	3.957	59.00
Toll multiple (1 sect)	"	20	.685	14.00
Toll a rd circuits	"	15	25.1153	377.00
Toll line positions	"	1	23.88	24.00
Miscl. equipment in sections	Lot	1	24.67	25.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BEDFORD TOLL (CONT'D)				
Toll test panel and associated equipment	Lot	1	$360.06	$ 360.06
Cable and wire	"	1	Included	
Material				$ 1,210.00
Installation labor				448.00
Installation material				18.00
W. E. Co. Engineering				91.00
Freight and cartage				12.00
Contingencies				13.00
Total				$ 1,792.00
BELLAIRE SUBSCRIBER				
No. 10, 2 panel, 1 position sections	Each	12	160.00	1,920.00
Cable turning sections	"	2	85.00	170.00
Subscriber answering jacks	"	1200	2.41	2,892.00
Rural answering jacks	"	30	6.1825	186.00
Subscriber multiple (4 panel)	"	1200	3.66	4,392.00
Outgoing trunk circuits (4 panel)	"	120	3.05	366.00
Incoming switching trunks	"	65	23.28	1,513.00
Subscriber positions (line)	"	6	16.55	99.00
Rural positions	"	2	19.71	39.00
Subscriber trunk positions	"	2	33.00	66.00
Subscriber cord circuits	"	90	24.591	2,213.00
Rural cord circuits	"	30	41.974	1,259.00
Night alarm circuits	"	1	9.62	10.00
Miscl. equipment in sections	Lot	1	494.51	495.00
Chief operator's desk	"	1	255.96	256.00
Wire chief's desk	"	1	334.37	334.00
Main distributing frame	"	1	2,265.28	2,265.00
Intermediate frame	"	1	203.50	204.00
Relay racks	"	1	40.70	41.00
Coil racks	"	1	97.98	98.00
Power plant	"	1	1433.14	1,433.00
Generator panel	"	1	32.25	32.00

8 - CENTRAL OFFICE EQUIPMENT

8-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BELLAIRE SUBSCRIBER (CONT'D)				
Misc. battery equipment	Lot	1	$ 61.09	$ 61.00
Cable and wire	"	1	2575.11	2,575.00
Cable racks	"	1	197.50	198.00
Miscellaneous items	"	1	175.51	176.00
Material				$ 23,282.00
Installation labor				8,614.00
Installation material				349.00
W. E. Co. Engineering				1,746.00
Freight and cartage				233.00
Contingencies				233.00
Total				$ 34,457.00
BELLAIRE TOLL				
In subscriber board.				
Toll answering jacks	Each	20	5.35	107.00
Toll switching trunks	"	15	34.19125	513.00
Subscriber multiple, 4 panel	"	1,200	Included	-
Toll switching positions	"	1	"	-
Misc. equipment in sections	Lot	1	"	-
Cable and wire	"	1	"	-
Miscellaneous items	"	1	"	-
Material				$ 620.00
Installation labor				229.00
Installation material				9.00
W. E. Co. Engineering				46.00
Freight and cartage				6.00
Contingencies				6.00
Total				$ 916.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BELLBROOK SUBSCRIBER				
No. E-157, 1 position magneto switchboard, wired and equipped for 80 lines, 10 cord pairs	Each	1	$ 569.07	$
Miscellaneous equipment	Lot	1	243.89	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$
BELLEFONTAINE TOLL				
No. 1, W. E. Co. toll test panel and associated equipment	Lot	1	413.52	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$
BEREA SUBSCRIBER				
6 panel, 3 position, 2400 line switchboard, K.S.S.	Each	1-1/3	440.00	
Cable turning section	"	1	80.00	
End panel	"	1	50.00	
Subscriber answering jacks	"	700	6.852	4,7
Rural answering jacks	"	60	4.41	
Subscriber multiple (1-1/3 sects)	"	1,000	.7366	
Rural multiple (1 sect.)	"	60	1.09	
Outgoing trunk circuits (1-1/3 sects)	"	20	5.26	
Subscriber positions	"	3	23.10	
Rural positions	"	1	23.10	
Subscriber cord circuits	"	45	41.66	1,8
Rural cord circuits	"	15	49.33	
Supervisors telephone circuit, 1 division, 2 sections	Lot	1	35.22	
Night alarm circuit	Each	1	6.63	
Miscl. equipment in sections	Lot	1	77.35	

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BEREA SUBSCRIBER (CONT'D)				
Chief operator's desk	Lot	1	$ 205.76	$ 206.00
Wire chief's desk	"	1	253.79	254.00
Main distributing frame	"	1	1011.22	1,011.00
Intermediate frame	"	1	118.70	119.00
Coil racks	"	1	82.32	82.00
Relay racks	"	1	611.00	611.00
Power plant	"	1	1228.74	1,229.00
Cable racks	"	1	122.20	122.00
Fuse panels	"	1	168.88	169.00
Cable and wire	"	1	2,049.02	2,049.00
Miscellaneous items	"	1	38.55	39.00
Material				$ 15,402.00
Installation labor				5,699.00
Installation material				231.00
W. E. Co. Engineering				1,155.00
Freight and cartage				154.00
Contingencies				154.00
Total				$ 22,795.00
BEREA TOLL				
[illegible] panel, 3 position, 2400 line switchboard, K.S.& S.	Each	2/3	440.00	293.00
[illegible]scriber multiple (2/3 sect.)	"	800	.53	424.00
[illegible] multiple (2/3 sect.)	"	40	.53	21.00
Toll answering jacks	"	30	8.973	269.00
Toll multiple (2 positions)	"	20	4.166	83.00
Toll line positions	"	2	16.37	33.00
Toll cord circuits	"	30	41.3653	1,241.00

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COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BEREA TOLL (CONT'D)				
Toll test panel and associated equipment	Lot	1	$780.22	$ 78
Material				$ 3,14
Installation labor				1,1
Installation material				
W. E. Co. Engineering				3
Freight and cartage				
Contingencies				
Total				$ 4,5
BETHESDA SUBSCRIBER				
No. 1005, 1 position magneto switchboards, equipped for 15 cord circuits and 80 lines	Each	2	569.07	1,1
Miscellaneous equipment	Lot	1	487.78	4
Material				$ 1,6
Labor, supervision and tool expense				1
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$ 1,9
BETHESDA TOLL				
In subscriber board.				
No. 19A drops	Each	7	1.65	1
Drop mounting	"	1	1.05	
Jacks (220 C)	"	7	.42	
Factory wiring	"	7	.25	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BLANCHESTER TOLL				
wire toll test panel and associated equipment	Lot	1	$ 116.23	$ 116.00
terial				$ 116.00
bor, supervision and tool expense				14.00
tallation material				1.00
pply expense				5.00
eight and cartage				1.00
ntingencies				1.00
Total				$ 138.00
BLOOMINGBURG SUBSCRIBER				
position magneto switchboard, equipped for 15 cord pairs (each) and 175 lines (total) K.S.S.	Each	2	622.42	$1,245.00
scellaneous equipment	Lot	1	533.50	534.00
terial				1,779.00
bor, supervision and tool expense				658.00
tallation material				27.00
pply expense				133.00
eight and cartage				18.00
ntingencies				18.00
Total				$2,633.00
BLOOMINGBURG TOLL				
wire toll test panel and associated equipment	Lot	1	38,90	$ 39.00
terial				$ 39.00
bor, supervision and tool expense				5.00
tallation material				-
pply Expense				2.00
eight and cartage				-
ntingencies				-
Total				$ 46.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BLOOMINGVILLE SUBSCRIBER				
1 position magneto switchboard, equipped for 30 lines and 10 cord circuits, K.S.S.	Each	1	$213.40	$
Miscellaneous equipment	Lot	1	91.45	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$
BLUFFTON TOLL				
40 wire toll test panel and associated equipment	Lot	1	87.54	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply Expense				
Freight and cartage				
Contingencies				
Total				$
BOWERSVILLE SUBSCRIBER				
1 position magneto switchboard, equipped with 90 lines, 10 cord circuits, K.S.S.	Each	1	640.21	
Miscellaneous equipment	Lot	1	274.37	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$ 1,
BOWLING GREEN TOLL				
41 wire toll test panel and associated equipment	Lot	1	404.58	

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BOWLING GREEN TOLL (CONT'D)				
50 line toll test panel (K.S.S.) and associated equipment	Lot	1	$522.50	$ 522.00
No. 6C Calculagraph	Each	1	69.16	69.00
Material				$ 996.00
Labor, supervision and tool expense				122.00
Installation material				10.00
Supply expense				40.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,188.00
BRILLIANT TOLL				
10 wire toll test panel and associated equipment	Lot	1	121.89	122.00
Material				$ 122.00
Labor, supervision and tool expense				15.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 145.00
BREWSTER TOLL				
10 wire toll test panel and associated equipment	Lot	1	111.02	111.00
Material				$ 111.00
Labor, supervision and tool expense				14.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 132.00
BRICKSVILLE SUBSCRIBER				
No. 10B-A, 1 position magneto switchboard, equipped for 120 lines, 15 cord circuits	Each	1	853.60	854.00

COMPANY WIDE APPRAISAL

8 - CENTRAL OFFICE EQUIPMENT

8-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BRECKSVILLE SUBSCRIBER (CONT'D)				
Miscellaneous equipment	Lot	1	365.83	$ 366.00
Material				$ 1,220.00
Labor, supervision and tool expense				149.00
Installation material				12.00
Supply expense				49.00
Freight and cartage				12.00
Contingencies				12.00
Total				$ 1,454.00
BRECKSVILLE TOLL				
In subscriber board.				
No. 19A drops	Each	15	1.65	25.00
No. 56 drop mounting	"	1	1.60	2.00
No. 299A jacks	"	15	.44	7.00
Factory wiring	"	15	.25	4.00
Toll test panel and associated equipment	Lot	1	259.93	260.00
Material				$ 298.00
Labor, supervision and tool expense				37.00
Installation material				3.00
Supply expense				12.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 356.00
BRYAN TOLL				
Toll test panel and associated equipment	Lot	1	176.96	177.00
Material				$ 177.00
Labor, supervision and tool expense				22.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 212.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BRIDGEPORT SUBSCRIBER				
No. 9, 1 position, 2 panel, 400 line sections (800 multiple)	Each	7	$150.07	$ 1,050.00
Rural answering jacks	"	30	3.3877	102.00
Subscriber multiple (4 panel)	"	520	4.245	2,207.00
Outgoing trunks (4 panel)	"	120	2.0745	249.00
Incoming switching trunks	"	45	32.81	1,476.00
Subscriber positions	"	4	23.662	95.00
Rural positions	"	1	23.662	24.00
Subscriber switching positions	"	2	31.25	62.00
Subscriber cord circuits	"	60	20.754	1,245.00
Rural cord circuits	"	15	43.3714	651.00
Night alarm circuits	"	1	8.29	8.00
Miscl. equipment in sections	Lot	1	434.64	435.00
Wire chief's desk	"	1	319.01	319.00
Fuse rack (panel)	"	1	590.00	590.00
Main distributing frame	"	1	1,003.92	1,004.00
Power plant	"	1	1,286.60	1,287.00
Relay racks	"	1	198.51	199.00
Coil racks	"	1	448.43	448 00
Cable and wire	"	1	735.00	735.00
Cable racks	"	1	158.23	158.00
Miscellaneous items	"	1	53.00	53.00
Material				$ 12,397.00
Installation labor				4,587.00
Installation material				185.00
S. N. Co. Engineering				930.00
Freight and cartage				124.00
Contingencies				124.00
Total				$ 18,347.00
BRIDGEPORT TOLL				
In subscriber board.				
Recording trunks	Each	20	3.329	67.00
Toll switching trunks	"	7	34.39	241.00
Toll switching positions	"	-	-	

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COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BRIDGEPORT TOLL (CONT'D)				
In subscriber board (Cont'd)				
Busy back circuits	Each	10	$.249	$ 2.00
Miscl. equipment in sections	Lot	1	4.76	5.00
Cable and wire	"	1	51.55	52.00
Toll test panel and associated equipment	"	1	108.03	108.00
Material				$ 475.00
Labor, supervision and tool expense				50.00
Installation material				5.00
Supply expense				19.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 559.00
BREMEN TOLL				
40 wire toll test panel and associated equipment	Lot	1	82.31	82.00
Material				$ 82.00
Labor, supervision and tool expense				10.00
Installation material				3.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 98.00
BUCHTEL SUBSCRIBER				
No. 105, 1 position magneto switchboard, equipped for 100 lines, 12 cord circuits	Each	1	711.34	711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00

3-4 Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BUCHTEL TOLL				
Toll test panel and associated equipment	Lot	1	$115.38	$ 115.00
Material				$ 115.00
Labor, supervision and tool expense				14.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 137.00
BUCYRUS TOLL				
40 wire toll test panel and associated equipment	Lot	1	362.42	362.00
Material				$ 362.00
Labor, supervision and tool expense				44.00
Installation material				4.00
Supply expense				14.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 432.00
CADIZ TOLL				
Toll test panel and associated equipment		1	217.35	217.00
Material				$ 217.00
Labor, supervision and tool expense				27.00
Installation material				2.00
Supply expense				9.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 259.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CALDWELL TOLL				
40 wire toll test panel and associated equipment	Lot	1	$ 100.28	$ 100.00
Material				$ 100.00
Labor, supervision and tool expense				13.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 119.00
CAMBRIDGE TOLL				
30 line toll test panel and associated equipment. North	Lot	1	102.53	103.00
45 wire toll test panel and associated equipment. W. E. Co.	"	1	303.63	304.00
Material				$ 407.00
Labor, supervision and tool expense				50.00
Installation material				4.00
Supply expense				18.00
Freight and cartage				6.00
Contingencies				6.00
Total				$ 495.00
CAMDEN TOLL				
20 wire toll test panel and associated equipment	Lot	1	81.28	81.00
Material				$ 81.00
Labor, supervision and tool expense				10.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 97.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CANAL FULTON SUBSCRIBER				
1 position magneto switchboard, equipped for 134 lines, 12 cord circuits, S. C.	Each	1	$953.20	$953.00
Miscellaneous equipment	Lot	1	408.51	409.00
Material				$ 1,362.00
Labor, supervision and tool expense				167.00
Installation material				14.00
Supply expense				54.00
Freight and cartage				14.00
Contingencies				14.00
Total				$ 1,625.00
CANAL FULTON TOLL				
In subscriber board.				
No. 11 combined drop-and-jack	Each	6	4.25	26.00
Material				$ 26.00
Labor, supervision and tool expense				3.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				$ 30.00
Total				
CANAL WINCHESTER SUBSCRIBER				
No. 1100, 2 position magneto switchboard, equipped for 90 lines, 25 cord circuits	Each	1	640.21	640.00
Miscellaneous equipment	Lot	1	274.37	274.00
1 position magneto switchboard, equipped for 100lines, 15 cord circuits, K. S. S.	Each	2	711.34	1,423.00
Miscellaneous equipment	Lot	1	609.72	610.00
Material				$ 2,947.00
Labor, supervision and tool expense				361.00
Installation material				29.00
Supply expense				118.00
Freight and cartage				29.00
Contingencies				29.00
Total				$ 3,513.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Account 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CANAL WINCHESTER TOLL				
In subscriber board.				
No. 56A drops	Each	15	1.65	$ 25.00
Jacks (239A)	"	15	.44	7.00
No. 56 drop mounting	"	1	1.60	2.00
Factory wiring	"	15	.25	4.00
41 wire toll test panel and associated equipment	Lot	1	322.78	323.00
Material				$ 361.00
Labor, supervision and tool expense				44.00
Installation material				4.00
Supply expense				14.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 431.00
CANFIELD SUBSCRIBER				
1 position magneto switchboard, equipped for 100 lines, 15 cord circuits, K.S.S.	Each	2	711.34	1,423.00
Miscellaneous equipment	Lot	1	609.72	610.00
Material				$ 2,033.00
Labor, supervision and tool expense				249.00
Installation material				20.00
Supply expense				81.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 2,423.00
CANFIELD TOLL				
In subscriber board.				
No. 301 combined drop-and-jack	Each	11	3.30	36.00
Material				$ 36.00
Labor, supervision and tool expense				4.00
Installation material				2.00
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 43.00

3 - CENTRAL OFFICE EQUIPMENT

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CANTON SUBSCRIBER				
Hemlock office.				
No. 1, 7 panel, 3 position, 5600 line switchboard, subscriber	Each	10	$476.00	$ 4,760.00
Cable turning section	"	1	135.00	135.00
Rel panel	"	1	80.00	80.00
Subscriber answering jacks	"	3,960	3.49	13,820.00
Subscriber multiple (10 sects)	"	5,600	5.1875	29,050.00
Outgoing trunks (10 sects.)	"	240	6.44	1,546.00
Incoming switching trunks	"	222	24.2755	5,389.00
Subscriber positions (line)	"	27	23.332	513.00
Subscriber switching positions	"	6	17.92	108.00
Subscriber cord circuits	"	376	36.186	13,606.00
Trouble positions (1 pos.)	Lot	1	142.00	142.00
Supervisors telephone circuits, 3 division, 10 sections	"	1	129.60	130.00
Night alarm circuits	Each	3	8.29	25.00
Grouping key circuits	"	3	4.62	14.00
Miscel. equipment in sections	Lot	1	1,465.81	1,466.00
Wire chief's desk	"	1	1,422.56	1,423.00
Chief operators desk	"	1	895.37	895.00
Service observing desk	"	1	1,259.96	1,260.00
Repair desk	"	1	237.97	238.00
Frames and racks	"	1	3,022.40	3,022.00
Misel. equipment, frames and racks	"	1	1,296.76	1,297.00
Power plant	"	1	6,497.72	6,498.00
Cable and wire	"	1	13,935.18	13,936.00
Miscellaneous items	"	1	168.72	169.00
Material				$ 99,521.00
Installation labor				36,823.00
Installation material				1,493.00
G.T. Co. Engineering				7,464.00
Freight and cartage				995.00
Contingencies				995.00
Total				$ 147,291.00

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3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CANTON SUBSCRIBER (CONT'D)				
Garfield Office McKinley Office				
6 panel, 3 position, 4800 line switchboards, subscriber, K.S.S.	Each	12	$ 480.00	$ 5,760.00
2 panel, 1 position, 1600 line switchboards, subscriber, K.S.S.	"	4	170.00	680.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Angle sections	"	7	95.00	665.00
Subscriber answering jacks	"	3,720	5.0815	18,903.00
Subscriber multiple (12 sects.)	"	3,900	9.652	37,643.00
Incoming switching trunks	"	192	50.493	9,695.00
Subscriber line positions	"	30	37.34	1,120.00
Subscriber switching positions	"	7	39.57	277.00
Outgoing trunks (12 sects.)	"	240	7.368	1,768.00
Subscriber cord circuits	"	450	30.97	13,936.00
Trouble positions (1 position)	Lot	1	467.00	467.00
Miscl. equipment in sections	"	1	1853.79	1,854.00
8 panel, 3 position, 9600 line switchboards, subscribers, K.S.S.	Each	8	480.00	3,840.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Angle sections	"	6	95.00	575.00
Subscriber answering jacks	"	2,280	8.248	18,805.00
Rural answering jacks	"	134	6.765	907.00
Subscriber multiple (8 sects.)	"	2,380	3.9675	9,443.00
Rural multiple (3 sects.)	"	120	.8671	104.00
Outgoing trunk circuits (8 sects.)	"	240	6.909	1,658.00
Incoming switching trunks	"	145	36.46	5,287.00
Subscriber line positions	"	13	59.00	767.00
Rural positions	"	4	48.17	193.00
Subscriber switching positions	"	5	43.95	220.00
Subscriber cord circuits	"	195	60.25	11,749.00
Rural cord circuits	"	60	55.46	3,328.00
Trouble positions (1 position)	Lot	1	713.72	714.00
Miscl. equipment in sections	"	1	2,558.44	2,558.00
Chief operator's desk	"	1	1,303.84	1,304.00
Wire chief's desk	"	1	1,210.56	1,211.00
Main distributing frames-combined	"	2	10,119.40	10,119.00
Intermediate frame	"	1	266.00	266.00
Relay racks	"	1	278.60	279.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CANTON SUBSCRIBER (CONT'D)				
Garfield Office (Cont'd)				
McKinley Office (Cont'd)				
Fuse panels	Lot	1	$ 711.30	$ 711.00
Power plant	"	1	6,081.88	6,082.00
Cable racks	"	1	926.38	926.00
Cable and wire	"	1	18,293.94	18,294.00
Information desk	"	1	657.56	658.00
Miscellaneous items	"	1	1,840.88	1,841.00
Material				$ 195,027.00
Installation labor				72,160.00
Installation material				2,925.00
T. T. Co. Engineering				14,627.00
Freight and cartage				1,950.00
Contingencies				1,950.00
Total				$ 288,639.00
CANTON TOLL				
In subscriber boards.				
Hemlock office.				
Toll switching trunks	Each	38	28.0053	1,064.00
Toll switching positions	"	1	40.50	40.00
Material				$ 1,104.00
Installation labor				408.00
Installation material				17.00
T. T. Co. Engineering				83.00
Freight and cartage				11.00
Contingencies				11.00
Total				$ 1,634.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CANTON TOLL (CONT'D)				
In subscriber boards.				
McKinley Office				
Toll switching trunks	Each	25	$26.13	$ 653.00
Toll switching position	"	1	32.53	33.00
Garfield Office				
Toll switching trunks	"	40	26.13	1,045.00
Toll switching positions	"	1	43.95	44.00
Material				$ 1,775.00
Installation labor				657.00
Installation material				27.00
W. E. Co. Engineering				133.00
Freight and cartage				18.00
Contingencies				18.00
Total				$ 2,628.00
No. 1, 5 panel, 2 position, low type toll sections	Each	7	295.00	2,065.00
3 panel, 4 position, 2 sided toll sections	"	2	291.50	583.00
2 panel, 4 position, 2 sided toll sections	"	2	291.50	583.00
Cable turning section, low type	"	1	105.00	105.00
End panel, low type	"	1	50.00	50.00
Toll multiple (7 5-panel sects.)	"	120	11.374	1,365.00
Toll multiple (2 3-panel sects.)	"	80	3.308	265.00
Outgoing trunks (7 5-panel sects.)	"	140	4.154	582.00
Outgoing trunks (2 3-panel sects.)	"	120	1.014	122.00
Recording trunk circuits	"	40	13.524	541.00
Recording trunk multiple (2 sect.)	"	40	Included	-
Toll cord circuits	"	166	52.24692	8,673.00
Recording cord circuits	"	24	69.7028	1,673.00
Toll line positions	"	22	37.9425	835.00
Toll recording positions	"	8	37.9425	304.00
Toll answering jacks	"	180	11.8263	2,129.00
Supervisors telephone circuits	Lot	1	41.10	41.00
Miscl. equipment in sections	"	1	588.23	588.00
Toll test panel and associated equipment	"	1	7,993.09	7,993.00
Frames and racks	"	1	Included	

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CANTON TOLL (CONT'D)				
Garfield Office (Cont'd)				
Misc. equipment, frames and racks	Lot	1	Included	
Cable and wire	"	1	$2,107.87	$ 2,108.00
Toll subs: lines (toll terminals)	"	1	316.26	316.00
Material				$30,921.00
Installation labor				11,441.00
Installation material				464.00
U. S. Co. Engineering				2,319.00
Freight and cartage				309.00
Contingencies				309.00
Total				$45,763.00
CAREY TOLL				
Protectors	Lot	1	1.82	2.00
Material				$ 2.00
Labor, supervision and tool expense				-
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 2.00
CARROLL TOLL				
Toll wire toll test panel and associated equipment	Lot	1	52.50	52.00
Material				$ 52.00
Labor, supervision and tool expense				6.00
Installation material				1.00
Supply expense				2.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 63.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CASTALIA SUBSCRIBER				
1 position magneto switchboard, equipped for 100 lines, 15 cord pairs	Each	1	$711.34	$ 711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation materia				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$1,211.00
CEDAR POINT TOLL				
41 wire toll test panel and associated equipment	Lot	1	$ 589.71	$ 590.00
Material				$ 590.00
Labor, supervision and tool expense				72.00
Installation materia				6.00
Supply expense				24.00
Freight and cartage				6.00
Contingencies				6.00
Total				$ 704.00
CELINA TOLL				
40 wire toll test panel and associated equipment	Lot	1	124.45	124.00
Material				$ 124.00
Labor, supervision and tool expense				15.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 147.00
CENTERVILLE SUBSCRIBER				
1 position magneto switchboards, equipped for 90 lines, 10 cord circuits. North	Each	2	640.21	1,280.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CENTERVILLE SUBSCRIBER (CONT'D)				
Miscellaneous equipment	Lot	1	$548.75	$ 549.00
Material				$1,829.00
Labor, supervision and tool expense				224.00
Installation material				18.00
Supply expense				73.00
Freight and cartage				18.00
Contingencies				18.00
Total				$2,180.00
CENTERVILLE TOLL				
In subscriber board.				
Jacks - North	Each	14	.75	10.00
Drops - "	"	14	2.05	29.00
Drop mounting - North	"	2	3.00	6.00
Factory wiring	"	14	.25	4.00
41 wire toll test panel and associated equipment	Lot	1	160.51	161.00
Material				$ 210.00
Labor, supervision and tool expense				26.00
Installation material				2.00
Supply expense				8.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 250.00
CHAGRIN FALLS SUBSCRIBER				
panel, 1 position, 1,000 line sections, subscriber. Dean	Each	4	155.00	620.00
able turning section	"	1	80.00	80.00
d panel	"	2	40.00	80.00
bscriber answering jacks	"	380	6.6875	2,541.00
bscriber multiple (4 panel)	"	380	1.8963	721.00
bscriber line positions	"	4	38.8975	156.00
bscriber cord circuits	"	60	31.63	1,898.00
ght alarm circuits	"	1	8.29	8.00
incl. equipment in sections	Lot	1	81.97	82.00
in distributing frame	"	1	514.20	514.00
termediate frame	"	1	147.40	147.00

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3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CHAGRIN FALLS SUBSCRIBER (CONT'D)				
Relay racks	Lot	1	$131.90	$ 132.00
Wire chief's desk	"	1	155.67	156.00
Jack box	"	1	7.90	8.00
Test bells	"	1	18.10	18.00
Supervisor's cabinet	"	1	50.20	50.00
Power plant	"	1	1,072.41	1,072.00
Cable and wire	"	1	670.21	670.00
Cable racks	"	1	51.55	52.00
Miscellaneous items	"	1	60.48	60.00
Material				$ 9,065.00
Installation labor				3,354.00
Installation material				136.00
W. E. Co. Engineering				680.00
Freight and cartage				91.00
Contingencies				91.00
Total				$ 13,417.00
CHAGRIN FALLS TOLL				
In subscriber board. Toll answering jacks	Each	20	5.943	119.00
Toll test panel and associated equipment	Lot	1	937.92	936.00
Material				$ 1,057.00
Installation labor				391.00
Installation material				16.00
W. E. Co. Engineering				79.00
Freight and cartage				11.00
Contingencies				11.00
Total				$ 1,565.00

3 CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CHARDON TOLL				
Phantom coils and associated equipment	Lot	1	$ 15.08	$ 15.00
Material				$ 15.00
Labor, supervision and tool expense				2.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 18.00
CHILLICOTHE TOLL				
Toll test panel and associated equipment	Lot	1	3322.33	3,322.00
Material				$ 3,322.00
Labor, supervision and tool expense				407.00
Installation material				33.00
Supply expense				133.00
Freight and cartage				33.00
Contingencies				33.00
Total				$ 3,961.00
CHRISTIANSBURG SUBSCRIBER				
1 position magneto switchboard, equipped for 150 lines, 15 cord circuits. Chgo. Tel. Supply Co.	Each	1	1067.01	1,067.00
Miscellaneous equipment	Lot	1	457.29	457.00
Material				$ 1,524.00
Labor, supervision and tool expense				187.00
Installation material				15.00
Supply expense				61.00
Freight and cartage				15.00
Contingencies				15.00
Total				$ 1,817.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CIRCLEVILLE TOLL				
41 wire toll test panels (2) and associated equipment	Lot	1	$376.67	$ 377.00
Material				377.00
Labor, supervision and tool expense				46.00
Installation material				4.00
Supply expense				15.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 450.00
CLIFTON SUBSCRIBER				
No. E-167, 1 position magneto switchboard, equipped for 50 lines, 10 cord circuits	Each	1	$355.67	$ 356.00
Miscellaneous equipment	Lot	1	152.43	152.00
Material				$ 508.00
Labor, supervision and tool expense				62.00
Installation material				5.00
Supply expense				20.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 605.00
CLIFTON TOLL				
In subscriber board.				
No. 19A drops, single, mtd.	Each	3	1.65	5.00
Jacks (239-A)	"	3	.44	1.00
Factory wiring	"	3	.25	1.00
Material				$ 7.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 8.00

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER				
Main - Cherry Office.				
No. 1C, 8 panel, 3 position, 9000 line sections, subscriber	Each	54	$489.00	$ 26,406.00
Cable turning sections	"	3	235.00	705.00
Angle sections	"	6	95.00	570.00
End panels	"	3	75.00	225.00
Subscriber answering jacks	"	23,080	4.065	93,820.00
Subscriber multiple (1 sect.)	"	8,400	.9975	8,379.00
Subscriber multiple (5½ sects.)	"	6,400	14.2011	90,887.00
Outgoing trunks (54 sects.)	"	2,400	33.73775	80,971.00
Subscriber line positions	"	162	97.03	15,719.00
Subscriber cord circuits	"	2,727.	27.5279	75,069.00
Supervisor's telephone circuit, 17 divisions, 54 sections	Lot	1	718.32	718.00
No. 1, 8 panel, 2 position, 12000 line sections trunk	Each	1	489.00	489.00
No. 1, 7 panel, 2 position, 10500 line sections trunk	"	25½	474.00	12,087.00
Subscriber multiple (11 sects.)	"	6,400	4.7175	30,192.00
Subscriber multiple (15½ sects.)	"	6,300	7.1279	44,906.00
Outgoing trunk circuits (26½ sects)	"	360	14.52275	5,228.00
Incoming switching trunks	"	1,814	24.40	44,262.00
Subscriber switching positions	"	53	17.92	950.00
Cable turning sections	"	2	235.00	470.00
End panels	"	2	75.00	150.00
Supervisors telephone circuit, 5 divisions, 27 sections	Lot	1	283.98	284.00
Misc. equipment in sections	"	1	7,319.68	7,320.00
No. 1, 5 panel,2 position, 3000 line sections, intorcepting board	Each	4	394.00	1,576.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	60.00	60.00
Outgoing trunks, 4 sections	"	1,050	1.7618	1,850.00
Answering jacks	"	400	4.065	1,626.00
Cord circuits	"	32	24.79	793.00
Operating positions	"	8	18.52	148.00
Supervisors telephone circuits, 1 division, 4 sections	Lot	1	47.64	48.00
Chief operator's desks (combined)	"	3	1,614.44	1,614.00
Information desk	"	1	11,250.30	11,250.00
Account register desk	"	1	739.18	739.00
Message meter cabinets	"	1	948.90	949.00

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3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Main - Cherry Office (Cont'd)				
No. 12 Wire chief's desk	Lot	1	$4,193.55	$ 4,194.00
No. 15 Wire chief's desk (special)	"	1	803.62	804.00
Generator alarm cabinet	"	1	63.33	63.00
Dry battery cabinets	"	1	224.30	224.00
Main distributing frame	"	1	26,778.00	26,778.00
Intermediate frame	"	1	2,654.00	2,654.00
Message register racks	"	1	36,416.00	36,416.00
Relay racks	"	1	2,660.17	2,660.00
Coil racks	"	1	2,786.24	2,786.00
Coil rack fuse panels	"	1	6,323.90	6,324.00
Generator panels	"	1	99.61	100.00
Power plant	"	1	25,895.05	25,895.00
Cable and wire	"	1	79,190.93	79,191.00
Cable racks	"	1	4,983.00	4,983.00
Miscellaneous items	"	1	957.00	957.00
Material				$ 754,634.00
Installation labor				279,211.00
Installation material				11,319.00
T. E. Co. Engineering				56,897.00
Freight and cartage				7,546.00
Contingencies				7,546.00
Total				$1,116,848.00
Prospect Office				
No. 1, 6 panel, 2 position, 5400 line sections, subscriber	Each	1	432.80	433.00
No. 1, 5 panel, 2 position, 4500 line sections, subscriber	"	15	397.00	5,955.00

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Prospect Office (Cont'd)				
No. 1C, 6 panel, 3 position, 9600 line sections, subscriber	Each	6	$480.00	$2,880.00
No. 1, 6 panel, 2 position, 3600 line sections, subscriber	"	5	422.80	2,114.00
No. 1, 2 panel, 1 position, 1200 line section, subscriber	"	1	170.00	170.00
Subscriber answering jacks	"	9,480	4.065	38,536.00
Subscriber multiple (16 sects.)	"	2,200	7.597875	16,715.00
Outgoing trunks (6 3-pos.sects.)	"	700	5.0255	3,518.00
Outgoing trunks (16 2-pos.sects.)	"	700	8.21575	5,751.00
Outgoing trunks (5½ 2-pos.sects.)	"	700	3.19025	2,233.00
Subscriber positions	"	60	97.03	5,822.00
Subscriber cord circuits	"	988	27.0871	26,762.00
Cable turn.sections (2-pos.sects)	"	2	135.00	270.00
End panels (2 pos.sects.)	"	2	60.00	120.00
Cable turn.section (3-pos.sects.)	"	1	135.00	135.00
End panel (3 pos.sects.)	"	1	80.00	80.00
Supervisor's telephone circuits, 3 divisions, 16 sections	Lot	1	147.60	148.00
Supervisor's telephone circuits, 1 division, 6 sections	"	1	60.72	61.00
Supervisor's telephone circuits, 1 division, 5½ sections	"	1	54.18	54.00
Night alarm circuits	Each	3	8.29	25.00
Misc.equipment in sections	Lot	1	1,087.52	1,088.00
No. 1, 6 panel, 2 position, 6000 line sections, trunk	Each	1	422.80	423.00
No. 1, 5 panel, 2 position, 5000 line sections, trunk	"	10	397.00	3,970.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	60.00	60.00
Subscriber multiple (11 sects.)	"	5,000	4.7175	23,588.00
Outgoing trunks (11 sects.)	"	100	5.937	594.00
Incoming switching trunks	"	676	24.40	16,494.00
Subscriber trunk positions	"	22	17.92	394.00
Supervisor's telephone circuits, 2 division, 12 sections	Lot	1	121.44	121.00
Misc. equipment in sections	"	1	337.25	337.00
Chief operator's desk	"	1	934.06	934.00
Chief's desk	"	1	1,379.18	1,379.00
Distributing frame	"	1	2,279.85	2,280.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D) Prospect Office (Cont'd)				
Intermediate frame	Lot	1	$840.00	$ 840.00
Peg count meter cabinets	"	1	1,255.78	1,256.00
Message register racks	"	1	11,168.00	11,168.00
Coil racks	"	1	522.11	522.00
Coil rack fuse panels	"	1	3,025.17	3,025.00
Fuse alarm cabinet	"	1	120.71	121.00
Relay racks	"	1	1,051.89	1,052.00
Power plant	"	1	12,799.88	12,800.00
Cable and wire	"	1	36,830.85	36,831.00
Cable racks	"	1	2,975.40	2,975.00
Miscellaneous items	"	1	2,986.07	2,986.00
Material				$ 237,145.00
Installation labor				87,744.00
Installation material				3,537.00
W. E. Co. Engineering				17,786.00
Freight and cartage				2,371.00
Contingencies				2,371.00
Total				$ 350,954.00
Hemlock Office				
No. 1, 5 panel, 2 position, 8000 line sections, subscriber	Each	17	394.00	6,698.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	60.00	60.00
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	"	5	480.00	2,400.00
Cable turning section	"	1	303.75	304.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	5,830	3.49	20,347.00
Subscriber multiple (17 sects.)	"	2,800	9.1273	25,556.00
Outgoing trunks (17 2-pos)	"	600	8.91347	5,349.00
Outgoing trunks, (5 3-pos)	"	600	3.96208	2,377.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Hemlock Office (Cont'd)				
Subscriber line positions	Each	49	$ 23.332	$ 1,143.00
Subscriber cord circuits	"	799	36.186	28,913.00
Supervisor's telephone circuits, 2 division, 17 sections	Lot	1	385.04	385.00
Supervisor's telephone circuits, 1 division, 5 sections	"	1	121.19	121.00
Night alarm circuits	Each	6	8.29	50.00
Miscl. equipment in sections	Lot	1	473.65	474.00
No. 1, 7 panel, 2 position, 9100 line sections, trunk	Each	1	440.00	440.00
No. 1, 6 panel, 2 position, 7800 line sections, trunk	"	½	410.00	205.00
No. 1, 5 panel, 2 position, 6500 line sections, trunk	"	8	385.00	3,080.00
Cable turning sections	"	1	135.00	135.00
End panel	"	1	80.00	80.00
Subscriber multiple (9½ Sects.)	"	5,800	5.1006	29,583.00
Outgoing trunks (9½ sects.)	"	80	5.2432	419.00
Incoming switching trunks	"	656	24.2755	15,925.00
Subscriber switching positions	"	19	28.1111	534.00
Supervisor's telephone circuits, 2 division, 10 sections	Lot	1	242.38	242.00
Night alarm circuits	Each	1	8.29	8.00
Miscl. equipment in sections	Lot	1	511.73	512.00
Chief operator's desk	"	1	704.63	705.00
Wire chief's desk	"	1	1,058.84	1,059.00
Main distributing frame	"	1	2,159.15	2,159.00
Intermediate frame	"	1	858.00	858.00
Generator fuse alarm cabinet	"	1	24.40	24.00
Peg count meter cabinet	"	1	193.65	194.00
Message register cabinet	"	1	6,640.00	6,640.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Hemlock Office (Cont'd)				
Relay racks	Lot	1	$683.70	$ 684.00
Coil racks	"	1	370.61	371.00
Coil rack fuse panels	"	1	568.02	568.00
Power Plant	"	1	12,329.33	12,329.00
Cable and wire	"	1	26,544.30	26,544.00
Cable racks	"	1	877.00	877.00
Miscellaneous items	"	1	389.45	389.00
Material				$ 198,971.00
Installation labor				73,619.00
Installation material				2,985.00
W. E. Co. Engineering				14,923.00
Freight and cartage				1,990.00
Contingencies				1,990.00
Total				$ 294,478.00
Kenmore Office				
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	Each		480.00	2,400.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	1,460	3.1925	4,661.00
Subscriber multiple (5 sects.)	"	1,100	2.749	3,024.00
Outgoing trunks (5 sects.)	"	240	3.96208	951.00
Incoming switching trunks	"	136	23.26	3,163.00
Subscribers line positions	"	11	25.37	279.00
Subscriber switching positions	"	4	21.43	86.00
Subscriber cord circuits	"	170	28.54	4,852.00
Miscl. equipment in sections	Lot	1	1,123.54	1,124.00
Night alarm circuits	Each	1	6.66	7.00
Supervisor's telephone circuits, 1 division, 5 sections	Lot	1	56.39	56.00
Chief operator's desk	"	1	635.81	636.00
Wire chief's desk	"	1	140.63	141.00

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Kenmore Office (Cont'd)				
ain distributing frame	Lot	1	$3,062.40	$ 3,062.00
ntermediate frame	"	1	220.00	220.00
ng count meter cabinet	"	1	231.95	232.00
hay racks	"	1	187.42	187.00
ill racks	"	1	259.39	259.00
ill rack fuse panels	"	1	726.26	726.00
nage registor racks	"	1	1,400.00	1,400.00
s alarm cabinets	"	1	73.34	73.00
er plant	"	1	4,371.13	4,371.00
ls and wire	"	1	3,975.71	3,976.00
ls racks	"	1	456.60	457.00
ellaneous items	"	1	319.68	320.00
rial				
allation labor				$ 36,872.00
allation material				13,643.00
. Co. Engineering				553.00
ht and cartage				2,765.00
ngencies				369.00
tal				369.00
				$ 54,571.00
lewood Office				
0, 8 panel, 3 position, 9600				
e sections, subscriber	Each	20	489.00	9,780.00
urning section	"	1	235.00	235.00
nel	"	1	75.00	75.00
riber answering jacks	"	14,780	4.065	60,081.00
iber multiple (20 socts.)	"	6,400	9.6734	61,910.00
trunks (20 socts.)	"	720	3.96208	2,853.00
toll cord circuits	"	1,020	26.3166	26,843.00
ator's telephone circuits, itions, 20 sections	Lot	1	173.76	174.00
line positions	Each	60	44.218	2,653.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D) Lakewood Office (Cont'd)				
Night alarm circuits	Each	5	$ 8.06	$ 40.00
No. 1, 7 panel, 2 position, 11900 line sections, trunk	"	9	474.00	4,266.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber multiple (9 sects.)	"	9,800	3.841	37,642.00
Outgoing trunks (9 sects.)	"	100	4.7241	472.00
Incoming switching trunks	"	578	24.40	14,103.00
Subscriber switching positions	"	17	17.92	305.00
Supervisor's telephone circuits, 1 division, 9 sections	Lot	1	80.34	80.00
Night alarm circuits	Each	1	8.06	8.00
Miscl. equipment, "A" and "B" sections	Lot	1	1,856.16	1,856.00
Chief operator's desk	Lot	1	581.90	582.00
Wire chief's desk	"	1	1,171.49	1,171.00
Emergency test desk	"	1	115.66	116.00
Main distributing frame	"	1	10,863.00	10,863.00
Intermediate frame	"	1	1,312.00	1,312.00
Peg count meter cabinet	"	1	926.13	926.00
Relay racks	"	1	1,349.93	1,350.00
Coil racks	"	1	734.78	735.00
Coil rack fuse panels	"	1	2,067.11	2,067.00
Relay rack fuse panels	"	1	111.52	112.00
Message register racks	"	1	13,040.00	13,040.00
Power plant	"	1	12,631.12	12,631.00
Cable and wire	"	1	59,560.99	59,561.00

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Co	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Lakewood Office (Cont'd)				
Cable racks	Lot	1	$5,171.40	$ 5,171.00
Miscellaneous items	"	1	679.29	679.00
Material				$ 334,002.00
Installation labor				123,581.00
Installation material				5,010.00
T. T. Co. Engineering				25,050.00
Freight and cartage				3,340.00
Contingencies				3,340.00
Total				$ 494,823.00
Lincoln Office				
C. O. 1, 6 panel, 2 position, 3600 line sections, subscriber	Each	1	412.50	412.00
C. O. 1, 5 panel, 2 position, 3000 line sections, subscriber	"	17	397.00	6,749.00
Cable turning section	"	1	135.00	135.00
Hd panels	"	1	50.00	50.00
Subscriber answering jacks	"	5,280	4.16	21,965.00
Subscriber multiple (18 sects.)	"	3,000	9.8514	29,554.00
Outgoing trunks (18 sects.)	"	500	9.2159	4,608.00
Subscriber line positions	"	36	51.72	1,862.00
Subscriber cord circuits	"	576	22.99	13,242.00
Supervisor's telephone circuit, 2 divisions, 18 sections	Lot	1	160.68	161.00
Hit alarm circuits	Each	1	9.65	10.00
Misl. equipment in sections	Lot	1	973.96	974.00
C. O. 1, 6 panel, 2 position, 7200 line sections, trunk	Each	1	412.50	412.00
C. O. 1, 5 panel, 2 position, 6000 line sections, trunk	"	5½	397.00	2,184.00
Subscriber multiple (6½ sects.)	"	5,500	3.315	18,232.00
Outgoing trunks (6½ sects.)	"	90	4.5548	410.00
Trunk switching trunks	"	464	25.50	11,832.00
Subscriber switching positions	"	13	17.92	233.00
Cable turning section	"	1	135.00	135.00
Hd panel	"	1	50.00	50.00
Supervisor's telephone circuits, 1 division, 7 sections	Lot	1	67.26	67.00
Hit alarm circuits	Each	1	9.65	10.00
Misl. equipment in sections	Lot	1	383.01	383.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Lincoln Office (Cont'd)				
Chief operator's desk	Lot	1	$535.78	$ 536.
Wire chief's desk	"	1	1,447.99	1,448.
Main distributing frame	"	1	1,911.10	1,911.
Intermediate frame	"	1	780.00	780.
Peg count meter cabinet	"	1	553.80	554.
Relay racks	"	1	699.84	700.
Coil racks	"	1	384.27	384.
Coil rack fuse panel	"	1	1,530.95	1,531.
Message register racks	"	1	6,440.00	6,440.
Power plant	"	1	12,065.75	12,066.
Fuse alarm cabinet	"	1	20.50	20.
Cable and wire	"	1	30,043.29	30,043.
Cable racks	"	1	2,207.40	2,207.
Miscellaneous items	"	1	1,156.58	1,157.
Material				$ 173,647.
Installation labor				64,175.
Installation material				2,822.
W. E. Co. Engineering				13,009.
Freight and cartage				1,734.
Contingencies				1,734.
Total				$ 256,701.
Broadway Office				
No. 1, 6 panel, 2 position, 3600 line sections, subscriber	Each	1	412.50	413.
No. 1, 5 panel, 2 position, 3000 line sections, subscriber	"	15	397.00	5,955.
Cable turning section	"	1	135.00	135.
End panel	"	1	50.00	50.

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Broadway Office (Cont'd)				
Subscriber answering jacks	Each	4,000	4.16	$ 16,640.00
Subscriber multiple (16 socts.)	"	3,000	7.9382	23,815.00
Outgoing trunks (16 socts.)	"	440	7.3929	3,253.00
Subscriber line positions	"	32	51.72	1,655.00
Subscriber cord circuits	"	512	22.99	11,771.00
Supervisor's telephone circuits, 2 divisions, 16 sections	Lot	1	147.60	148 00
Night alarm circuits	Each	1	9.65	10.00
No. 1, 6 panel, 2 position, 5400 line section, trunk	"	1	412.50	412.00
No. 1, 5 panel, 2 position, 4500 line sections, trunk	"	5½	397.00	2,184.00
Cable turning sections	"	1	135.00	135.00
End panel	"	1	50.00	50.00
Subscriber multiple (6½ socts.)	"	4,100	2.8768	11,795.00
Outgoing trunks (6½ socts.)	"	80	30.378	243.00
Incoming switching trunks	"	370	25.50	9,435.00
Subscriber switching positions	"	13	17.92	233.00
Supervisor's telephone circuits, 1 division, 7 sections	Lot	1	67.26	67.00
Misc. equipment, "A" and "B" sections	"	1	1,238.25	1,238.00
Chief operator's desk	"	1	374.44	374.00
Wire chief's desk	"	1	722.48	722.00
Key count meter cabinet	"	1	676.75	677.00
Message register racks	"	1	5,904.00	5,904.00
Main distributing frame	"	1	1,448.45	1,448.00
Intermediate frame	"	1	702.00	702.00
Relay racks	"	1	588.48	588.00
Coil racks	"	1	373.28	373.00
Coil rack fuse panels	"	1	1,351.98	1,352.00
Key battery cabinet	"	1	285.42	285.00
Power alarm cabinet	"	1	48.30	48.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Broadway Office (Cont'd)				
Power plant	Lot	1	$11,798.15	$ 11,798.00
Cable and wire	"	1	24,533.31	24,533.00
Cable racks	"	1	1,823.80	1,824.00
Miscellaneous items	"	1	936.80	937.00
Material				$ 141,201.00
Installation labor				52,244.00
Installation material				2,118.00
W. E. Co. Engineering				10,590.00
Freight and cartage				1,412.00
Contingencies				1,412.00
Total				$ 208,977.00
Fairmount Office				
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	Each	16	489.00	7,824.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	13,460	4.065	54,715.00
Subscriber multiple (16 sects.)	"	6,400	7.597875	48,626.00
Outgoing trunks (16 sects.)	"	600	10.64642	6,388.00
Subscriber line positions	"	48	44.218	2,122.00
Subscriber cord circuits	"	816	27.6268	22,543.00
Supervisor's telephone circuits, 2 divisions, 16 sections	Lot	1	147.60	148.00
Night alarm circuits	Each	4	8.06	32.00
Miscl. equipment in sections	Lot	1	1,308.76	1,309.00
No. 1, 7 panel, 2 position, 10500 line sections, trunk	Each	8	474.00	3,792.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber multiple (7½ sects.)	"	7,600	3.96556	30,138.00
Outgoing trunks (7½ sects.)	"	120	3.9266	471.00
Incoming switching trunks	"	550	24.40	13,420.00
Subscriber switching positions	"	15	17.92	269.00
Supervisor's telephone circuits, 1 division, 8 sections	Lot	1	73.80	74.00
Night alarm circuits	Each	1	8.06	8.00
Miscl. equipment in sections	Lot	1	753.42	753.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Fairmount Office (Cont'd)				
Chief operator's desk	Lot	1	$528.75	$ 529.00
Wire chief's desk	"	1	1,972.17	1,972.00
Repair clerk's desk	"	1	647.01	647.00
Repair clerk's cabinet	"	1	53.32	53.00
Peg count meter cabinet	"	1	682.59	683.00
Generator alarm cabinet	"	1	63.44	63.00
Main distributing frame	"	1	9,268.12	9,268.00
Intermediate frame	"	1	930.00	930.00
Relay racks	"	1	1,003.13	1,003.00
Coil racks	"	1	1,315.55	1,316.00
Coil rack fuse panels	"	1	2,392.47	2,392.00
Message register racks	"	1	8,192.00	8,192.00
Power plant	"	1	14,325.72	14,326.00
Cable and wire	"	1	52,390.07	52,390.00
Cable racks	"	1	2,788.20	2,788.00
Miscellaneous items	"		607.51	608.00
Material				$ 290,412.00
Installation labor				107,452.00
Installation material				4,356.00
T. T. Co. Engineering				21,781.00
Freight and cartage	"			2,904.00
Contingencies				2,904.00
Total				$ 429,809.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Garfield - Cedar Office				
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	Each	31	$469.00	$ 15,159.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	18,340	4.065	74,552.00
Subscriber multiple (31 sects.)	"	5,300	14.44725	76,570.00
Outgoing trunks (31 sects.)	"	1,200	19.76142	23,714.00
Subscriber line positions	"	93	44.218	4,112.00
Subscriber cord circuits	"	1,581	27.5195	43,508.00
Supervisors telephone circuits, 3 divisions, 31 sections	Lot	1	267.18	267.00
Night alarm circuits	Each	8	8.06	64.00
Miscl. equipment in sections	Lot	1	1,980.32	1,980.00
No. 1, 7 panel, 2 position, 11200 line sections, trunk	Each	21	474.00	9,954.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber multiple (6½ sects.)	"	5,300	2.745375	14,550.00
Subscriber multiple (13½ sects.)	"	8,000	5.813125	46,505.00
Outgoing trunks (20 sects.)	"	220	10.57292	2,326.00
Incoming switching trunks	"	1,259	24.40	30,720.00
Subscriber switching positions	"	40	17.92	717.00
Supervisor's telephone circuits, 2 divisions, 2 sections	Lot	1	180.30	180.00
Night alarm circuits	Each	3	8.06	24.00
Miscl. equipment in sections	Lot	1	2,008.29	2,008.00
Chief operator's desk	"	1	554.53	555.00
Information desk	"	1	1,410.97	1,411.00
Wire chief's desk	"	1	2,424.82	2,425.00
Dispatcher's desk	"	1	350.79	351.00
Generator fuse alarm cabinet	"	1	93.66	94.00
Repair desk	"	1	2,004.29	2,004.00
Peg count meter cabinet	"	1	981.39	981.00
Main distributing frame	"	1	17,399.09	17,399.00

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D, Garfield-Cedar Office (Cont'd)				
Intermediate frame	Each	1	$2,200.00	$ 2,200.00
Message register rack	"	1	17,024.00	17,024.00
Coil racks	"	1	2,045.75	2,046.00
Relay racks	"	1	2,467.23	2,467.00
Coil rack fuse panels	"	1	6,714.84	6,715.00
Power plant	"	1	18,178.81	18,179.00
Cable and wire	"	1	70,322.02	70,322.00
Cable racks	"	1	5,171.40	5,171.00
Miscellaneous items		1	2,752.11	2,752.00
Material				$ 499,626.00
Installation labor				184,862.00
Installation material				7,494.00
T. T. Co. Engineering				37,472.00
Freight and cartage				4,996.00
Contingencie				4,996.00
Total				$ 739,446.00
Eddy-Glenville Office				
No. 1, 8 panel, 3 position, 9600 line sections, subscriber	Each	30	489.00	14,670.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subs. answering jacks-primary	"	14,820	4.065	60,243.00
Subs. answering jacks-secondary	"	7,360	1.1275	8,298.00
Subscriber multiple (30 sects.)	"	6,400	13.990625	89,540.00
Outgoing trunks (30 sects.)	"	1,000	19.15375	19,154.00
Subscriber line positions	"	90	44.218	3,980.00
Subscriber cord circuits	"	1,513	27.13	41,048.00
Supervisor's telephone circuits, 4 divisions, 30 sections	Lot	1	260.64	261.00
Night alarm circuits	Each	9	8.06	73.00
No. 2, 8 panel, 2 position, 10200 line sections, trunk	"	18	422.80	7,610.00
Cable turning section	"	1	235.00	235.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost
CLEVELAND SUBSCRIBER (CONT'D) Eddy-Glenville Office				
End panel	Each	1	$75.00	$
Subscriber multiple (12 sect.)	"	10,200	5.15575	52,5
Subscriber multiple (5 sects.)	"	2,600	2.088	5,4
Outgoing trunks (17 sects.)	"	200	6.775	1,3
Incoming switching trunks	"	1,188	24.40	28,9
Subscribers switching positions	"	34	17.92	6
Supervisor's telephone circuits, 2 divisions, 18 sections	Lot	1	160.68	1
Night alarm circuits	Each	1	8.06	
Miscl. equipment, "A" and "B" sections	Lot	1	3,978.22	3,9
Chief operator's desk	"	1	627.23	6
Wire chief's desk	"	1	2,581.90	2,5
Main distributing frame	"	1	3,294.20	3,2
Intermediate frame	"	1	1,456.00	1,4
Peg count meter cabinet	"	1	Included	
Generator alarm cabinet	"	1	58.80	
Message register racks	"	1	10,544.00	10,5
Relay racks	"	1	1,560.79	1,5
Repeating coil racks	"	1	1,107.59	1,1
Coil rack fuse panels	"	1	2,854.52	2,8
Power plant	"	1	17,072.30	17,0
Fuse panel (entrance)	"	1	Included	
Intercepting desk	"	1	4,398.08	4,3
Cable and wire	"	1	62,522.67	62,5
Cable racks	"	1	2,788.20	2,7

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Eddy-Glenville Office (Cont'd)				
Miscellaneous items	Lot	1	$577.49	$ 577.00
Material				$ 450,057.00
Installation labor				166,521.00
Installation material				6,751.00
S. B. Engineering				33,754.00
Freight and cartage				4,501.00
Contingencies				4,501.00
Total				$ 666,085.00
Randolph Office				
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	Each	24	489.00	11,736.00
Cable turning section, 18"	"	1	90.00	90.00
Cable turning section, "A" & "B"	"	1	280.00	280.00
Angle sections	"	6	95.00	570.00
End panel	"	1	75.00	75.00
Subscribor answering jacks	"	12,820	4.065	52,113.00
Subscriber multiple (24 socts.)	"	6,400	11.250875	72,006.00
Outgoing trunks (24 socts.)	"	800	15.50775	12,406.00
Subscriber line positions	"	72	97.03	6,986.00
Subscriber cord circuits	"	1,224	28.55274	34,918.00
No. 1, 8 panel, 2 position, 13600 line sections, trunk	"	2	489.00	978.00
No. 1, 6 panel, 2 position, 10200 line sections, trunk	"	9	422.80	3,805.00
End panel	"	1	75.00	75.00
Subscriber multiple (10 socts.)	"	8,300	3.57152	29,644.00
Outgoing trunks (10 socts.)	"	160	5.25583	841.00
Incoming switching trunks	"	708	24.40	17,275.00
Subscribor switching positions	"	20	17.92	358.00
Supervisor's tolophone circuits, 3 divisions, 24 sections "A"	Lot	1	221.40	221.00
Supervisor's tolephone circuits, 1 division, 11 sections "B"	"	1	93.42	93.00
Night alarm circuits "A"	Each	7	8.06	56.00
Night alarm circuits "B"	"	2	8.06	16.00
Miscel. equipment in "A" and "B" sections	Lot	1	2,739.78	,740.00
Chief operator's desk	"	1	674.89	675.00
Supervisor's desk	"	1	2,976.61	2,977.00
Vibrating frame	"	1	13,047.30	13,047.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Randolph Office (Cont'd)				
Intermediate frame	Lot	1	$1,428.00	$ 1,428.00
Fuse alarm cabinet	"	1	62.46	62.00
Peg count meter cabinet	"	1	1,030.58	1,031.00
Repeating coil racks	"	1	826.73	827.00
Relay racks	"	1	1,696.72	1,697.00
Coil rack fuse panels	"	1	2,978.05	2,978.00
Message register racks	"	1	13,516.00	13,516.00
Power plant	"	1	22,525.75	22,526.00
Cable and wire	"	1	52,666.06	52,666.00
Cable racks	"	1	5,171.40	5,171.00
Miscellaneous items	"	1	642.90	643.00
Material				$ 366,526.00
Installation labor				135,615.00
Installation material				5,498.00
W. E. Co. Engineering				27,469.00
Freight and cartage				3,665.00
Contingencies				3,665.00
Total				$ 542,438.00
Princeton-Pennsylvania Office				
8 panel, 3 position, 9600 line sections, subscriber, Garford	Each	10	489.00	4,890.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscribor answering jacks	"	3,240	4.842	15,688.00
Subscribor multiple (10 sects.)	"	3,240	4.444	14,399.00
Outgoing trunks (10 sects.)	"	280	12.0709	3,380.00
Subscriber line positions	"	29	53.43	1,549.00
Subscriber cord circuits	"	432	63.4375	27,405.00
Supervisor's telephone circuits, 1 division, 10 sections	Lot	1	99.44	99.00
Night alarm circuits	Each	5	8.225	41.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Princeton-Pennsylvania Office (Cont'd)				
8 panel, 3 position, 1200 line sections, trunk, Gerford	Each	4	$ 489.00	$ 1,956.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber multiple (4 sects.)	"	3,240	1.9576	6,343.00
Outgoing trunks (4 sects.)	"	80	8.989776	719.00
Incoming switching trunks	"	240	60.30	14,472.00
Subscriber switching positions	"	11	92.115	1,013.00
Supervisor's telephone circuits, 1 division, 4 sections	Lot	1	103.96	104.00
Night alarm circuits	Each	3	8.225	25.00
Misel. equipment, "A" and "B" sections	Lot	1	7,113.49	7,113.00
Chief operator's desk	"	1	399.00	399.00
Information desk	"	1	675.72	676.00
Fire chief's desk	"	1	1,571.05	1,571.00
Main distributing frame	"	1	1,155.20	1,155.00
Intermediate frame	"	1	620.00	620.00
Peg count meter cabinet	"	1	Included	-
Relay rack and fuse panel	"	1	1,748.74	1,749.00
Service observing apparatus	"	1	221.01	221.00
Power plant	"	1	11,192.57	11,193.00
Cable and wire	"	1	13,156.44	13,156.00
Misel. equipment, frames and racks	"	1	523.68	524.00
Cable racks	"	1	647.80	648.00
Coil racks	"	1	244.02	244.00

5 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Princeton-Pennsylvania Office (Cont'd)				
Miscellaneous items	Lot	1	$ 607.49	$ 607.00
Material				$ 132,579.00
Installation labor				49,054.00
Installation material				1,989.00
W. E. Co. Engineering				9,943.00
Freight and cartage				1,326.00
Contingencies				1,326.00
Total				$ 196,217.00
Atlantic-Melrose Office				
8 panel, 3 position, 5,600 line sections, subscriber, Garford	Each	8	475.00	3,800.00
Cable turning section	"	1	180.00	180.00
End panel	"	1	50.00	50.00
Angle sections	"	5	60.00	300.00
Subscriber answering jacks	"	2,700	7.0475	19,028.00
Subscriber multiple (8 sects.)	"	2,700	4.53286	12,239.00
Outgoing trunks (8 sects.)	"	300	7.934	2,380.00
Subscriber switching trunks	"	230	35.26	8,110.00
Subscriber line positions	"	18	77.668	1,398.00
Subscriber switching positions	"	6	24.02	144.00
Subscriber cord circuits	"	288	66.24	19,077.00
Supervisor's telephone circuits, 3 divisions, 5 sections	Lot	1	165.05	165.00
Night alarm circuits	Each	2	11.11	22.00
Miscl. equipment in sections	Lot	1	2,061.16	2,061.00
Chief operator's desk	"	1	389.11	389.00
Peg count meter cabinet	"	1	225.10	225.00
Wire chief's desk	"	1	745.69	746.00
Main distributing frame	"	1	4,384.90	4,385.00
Intermediate frame	"	1	1,713.80	1,714.00
Relay racks	"	1	419.70	420.00
Power plant	"	1	8,113.28	8,113.00
Cable and wire	"	1	7,468.28	7,468.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Atlantic-Melrose Office (Cont'd)				
Cable racks	Lot	1	$ 352.00	$ 352.00
Miscellaneous items	"	1	88.50	88.00
Material				$ 92,854.00
Installation labor				34,356.00
Installation material				1,393.00
T. E. Co. Engineering				6,964.00
Freight and cartage				928.00
Contingencies				929.00
Total				$ 137,424.00
Union Academy Office				
8 panel, 3 position, 4800 line sections, subscriber, K.S.S.	Each	5	475.00	2,375.00
Cable turning section	"	1	180.00	180.00
Rod panel	"	1	50.00	50.00
Subscriber answering jacks	"	1,360	7.0475	9,585.00
Subscriber multiple (5 sects.)	"	1,360	2.78829	3,792.00
Outgoing trunks (5 sects.)	"	200	4.959	992.00
Subscriber switching trunks	"	166	35.26	5,853.00
Subscriber line positions	"	9	77.668	699.00
Subscriber switching positions	"	4	24.02	96.00
Subscriber cord circuits	"	128	66.29	8,485.00
Supervisor's telephone circuits, 2 divisions, 3 sections	Lot	1	107.77	108.00
Night alarm circuits	Each	2	11.11	22.00
Miscl. equipment in sections	Lot	1	1,626.91	1,627.00
Chief operator's desk	Lot	1	479.61	480.00
Wire chief's desk	"	1	513.97	514.00
Main distributing frames	"	1	1,876.90	1,877.00
Intermediate frame	"	1	162.00	162.00
Relay racks	"	1	231.70	232.00
Power plant	"	1	6,792.98	6,793.00
Cable and wire	"	1	3,913.14	3,913.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Union Academy Office (Cont'd)				
Cable racks	Lot	1	$ 321.00	$ 321.00
Miscellaneous items	"	1	619.78	620.00
Material				$ 48,776.00
Installation labor				18,047.00
Installation material				732.00
W. E. Co. Engineering				3,656.00
Freight and cartage				488.00
Contingencies				488.00
Total				$ 72,189.00
Central-Superior Office				
10 panel, 3 position, 16000 line sections, subscriber, K.S.S.	Each	26	489.00	12,714.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Angle sections	"	6	95.00	570.00
Subscriber answering jacks	"	9,460	7.29	68,963.00
Subscriber multiple (25-1/3 sects.)	"	9,520	8.2396	78,441.00
Outgoing trunks (25-1/3 sects.)	"	560	16.254	9,102.00
Incoming switching trunks	"	439	50.44	22,143.00
Subscriber line positions	"	57	101.10	5,763.00
Subscriber switching positions	"	19	50.36	956.00
Subscriber cord circuits	"	855	48.86	41,775.00
Supervisor's telephone circuits, 6 divisions, 13 sections "A"	Lot	1	335.48	335.00
Supervisor's telephone circuits, 2 divisions, 5 sections "B"	"	1	125.42	125.00
Night alarm circuits	Each	7	12.90	90.00
Trouble positions (1 position)	Lot	1	855.20	855.00
Miscl. equipment in sections	"	1	9,636.70	9,637.00
Information desk	"	1	1,487.23	1,487.00
Wire chief's desk	"	1	877.14	877.00
Protectors	"	1	16,186.85	16,187.00
Main distributing frame	"	1	4,107.60	4,108.00
Intermediate frame	"	1	2,196.00	2,196.00
Peg count meter cabinet	"	1	851.19	851.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Central-Superior Office (Cont'd)				
Relay racks	Lot	1	$ 1,066.60	$ 1,066.00
P.B.X. charging panel	"	1	540.74	540.00
Power plant	"	1	14,522.63	14,523.00
Distributing panel	"	1	43.71	44.00
Cable and wire	"	1	106,111.66	106,112.00
Cable racks	"	1	1,810.35	1,810.00
Service observing desk	"	1	1,993.86	1,994.00
Miscellaneous items	"	1	945.37	945.00
Grouping key cabinet	"	1	382.77	383.00
Material				$ 404,803.00
Installation labor				149,777.00
Installation material				6,072.00
T. T. Co. Engineering				30,360.00
Freight and cartage				4,048.00
Contingencies,				4,048.00
Total				$ 599,108.00
CLEVELAND TOLL				
In subscriber boards.				
Main - Cherry Office				
Toll switching trunks	Each	288	27.9517	8,050.00
Toll switching positions	"	7	[illegible].92	125.00
Special long distance terminals	"	600	1.3795	828.00
No. 1, 7 panel, 2 position, 10500 type sections, trunk	"	3½	474.00	1,659.00
Subscriber multiple (3½ sects.)	"	12,700	1.533875	19,480.00
Outgoing trunks (3½ sects.)	"	360	1.595125	574.00
Material				$ 30,716.00
Installation labor				11,365.00
Installation material				461.00
T. T. Co. Engineering				2,304.00
Freight and cartage				307.00
Contingencies				307.00
				$ 45,460.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND TOLL (CONT'D)				
In subscriber boards.				
Prospect Office				
Toll switching trunks	Each	90	$27.9517	$ 2,516.00
Toll switching positions	"	2	17.92	36.00
No. 1, 5 panel, 2 position, 5000 line sections, trunk	"	1	397.00	397.00
Subscriber multiple (1 sect.)	"	5,000	.43825	2,191.00
Outgoing trunks (1 sect.)	"	100	.45575	46.00
Material				$ 5,186.00
Installation labor				1,919.00
Installation material				78.00
W. E. Co. Engineering				389.00
Freight and cartage				52.00
Contingencies				52.00
Total				$ 7,676.00
Kenmore Office				
Toll switching trunks	"	8	27.9517	224.00
Material				$ 224.00
Installation labor				83.00
Installation material				3.00
W. E. Co. Engineering				17.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 331.00
Lincoln Office				
Toll switching trunks	"	25	27.9517	699.00
Toll switching positions	"	1	17.92	18.00
No. 1, 5 panel, 2 position, 6000 line sections, trunk	"	½	397.00	198.00
Subscriber multiple (½ sect.)	"	2,500	.43825	1,096.00
Outgoing trunks (½ sect.)	"	45	.45575	21.00
Material				$ 2,033.00
Installation labor				752.00
Installation material				30.00
W. E. Co. Engineering				152.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 3,007.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND TOLL (CONT'D) In subscriber boards.				
Hemlock Office				
Toll switching trunks	Each	25	$27.9517	$ 699.00
Toll switching positions	"	1	17.92	18.00
No. 1, 6 panel, 2 position, 7800 line sections, trunk	"	½	410.00	205.00
Subscribers multiple (½ sect.)	"	2,900	.43825	1,271.00
Outgoing trunks (½ sects.)	"	40	.45575	18.00
Material				$ 2,211.00
Installation labor				818.00
Installation material				33.00
W. E. Co. Engineering				166.00
Freight and cartage				22.00
Contingencies				22.00
Total				$ 3,272.00
Broadway Office				
Toll switching trunks	Each	35	27.9517	978.00
Toll switching position	"	1	17.92	18.00
No. 1, 5 panel, 2 position, 4500 line sections, trunk	"	½	397.00	198.00
Subscribers multiple (½ sects.)	"	2,100	.43825	920.00
Outgoing trunks (½ sect)	"	40	.45575	18.00
Material				$ 2,132.00
Installation labor				789.00
Installation material				32.00
W. E. Co. Engineering				160.00
Freight and cartage				21.00
Contingencies				21.00
Total				$ 3,155.00
Garfield-Cedar Office				
Toll switching trunks	"	63	27.9517	1,761.00
Toll switching positions	"	2	17.92	36.00
No. 1, 7 panel, 2 position, 11200 line sections, trunk	"	1	474.00	474.00
Subscriber multiple (½ sect.)	"	2,700	.43825	1,183.00
Subscriber multiple (½ sect.)	"	4,000	.43825	1,783.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND TOLL (CONT'D)				
Garfield-Cedar Office (Cont'd)				
In subscriber boards.				
Outgoing trunks (1 sect.)	Each	220	$ .45575	$ 100.00
Material				$ 5,307.00
Installation labor				1,964.00
Installation material				80.00
W. E. Co. Engineering				398.00
Freight and cartage				53.00
Contingencies				53.00
Total				$ 7,855.00
Fairmount Office				
Toll switching trunks	"	34	27.9517	950.00
Toll switching positions	"	1	17.92	18.00
Subscriber multiple (½ sect.)	"	3,800	.43825	1,665.00
Outgoing trunks (½ sect.)	"	60	.45575	27.00
Material				$ 2,660.00
Installation labor				984.00
Installation material				40.00
W. E. Co. Engineering				200.00
Freight and cartage				27.00
Contingencies				27.00
Total				$ 3,988.00
Eddy-Glenville Office				
Toll switching trunks	"	68	27.9517	1,901.00
Toll switching positions	"	2	17.92	36.00
Subscriber multiple (1 sect.)	"	12,800	.43825	5,610.00
Outgoing trunks (1 sect.)	"	200	.45575	91.00
Material				$ 7,638.00
Installation labor				2,836.00
Installation material				115.00
W. E. Co. Engineering				573.00
Freight and cartage				76.00
Contingencies				76.00
Total				$11,314.00

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND TOLL (CONT'D)				
In subscriber boards.				
Randolph Office				
Toll switching trunks	Each	74	$ 27.9517	$ 2,068.00
Toll switching position	"	2	17.92	36.00
Subscriber multiple (1 sect.)	"	8,300	.43825	3,637.00
Outgoing trunks (1 sect.)	"	160	.45575	73.00
Material				$ 5,814.00
Installation labor				2,151.00
Installation material				87.00
T. T. Co. Engineering				436.00
Freight and cartage				58.00
Contingencies				58.00
Total				$ 8,604.00
Lakewood Office				
Toll switching trunks	Each	48	27.9517	1,342.00
Toll switching positions	"	1	17.92	18.00
Subscriber multiple (½ sect.)	"	4,900	.43825	2,147.00
Outgoing trunks (½ sect.)	"	50	.45575	23.00
Material				$ 3,530.00
Installation labor				1,306.00
Installation material				53.00
T. T. Co. Engineering				265.00
Freight and cartage				35.00
Contingencies				35.00
Total				$ 5,224.00
Princeton-Pennsylvania Office				
Toll switching trunks	"	17	43.4653	739.00
Material				$ 739.00
Installation labor				273.00
Installation material				11.00
T. T. Co. Engineering				55.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 1,092.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Account 221 (Cont'd) -

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND TOLL (CONT'D)				
In subscriber boards.				
Atlantic-Melrose Office.				
Toll switching trunks	Each	12	$43.4653	$ 522.00
Material				$ 522.00
Installation labor				193.00
Installation material				8.00
W. E. Co. Engineering				39.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 772.00
Union-Academy Office				
Toll switching trunks	Each	10	46.13	461.00
Material				$ 461.00
Installation labor				170.00
Installation material				7.00
W. E. Co. Engineering				34.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 682.00
Central - Superior Office				
Toll switching trunks	"	50	46.13	2,306.00
Toll switching positions	"	2	41.45	83.00
Subscriber multiple (2/3 sect.)	"	6,360	.3155	2,007.00
Outgoing trunks (2/3 sect.)	"	370	.428	158.00
Material				$4,554.00
Installation labor				1,685.00
Installation material				68.00
W. E. Co. Engineering				342.00
Freight and cartage				45.00
Contingencies				45.00
Total				$6,739.00
Toll Switchboard, Suburban				
No. 1, 5 panel, 2 position, low type toll sections	"	10	295.00	2,950.00
Cable turning sections	"	2	102.50	205.00
End panel	"	1	50.00	50.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND TOLL (CONT'D)				
Toll Switchboard, Suburban (Cont'd)				
Toll answering jacks	Each	240	$ 7.62525	$ 1,830.00
Toll multiple (10 sects.)	"	240	17.348	4,164.00
Outgoing trunks (10 sects.)	"	700	36.98725	25,891.00
Recording trunks - relays (10 sect)	"	60	28.875	1,732.00
Recording trunks - no relays (10 sects.)	"	20	17.348	347.00
Toll cord circuits	"	104	28.9375	3,010.00
Toll line positions	"	18	20.65	372.00
Tandem toll trunks	"	80	33.9722	2,718.00
Tandem trunk positions	"	2	20.65	41.00
Supervisor's telephone circuits, 1 division, 10 sections	Lot	1	85.88	86.00
Night alarm circuits	Each	1	7.86	8.00
Miscl. equipment in sections	Lot	1	455.90	456.00
Supervisor's stands	"	1	247.66	248.00
Cable and wire	"	1	5,433.54	5,434.00
Cable racks	"	1	Included	-
Toll test panel and associated equipment	"	1	33,417.24	33,417.00
Material				$ 82,959.00
Installation labor				30,695.00
Installation material				1,244.00
I. T. Co. Engineering				6,232.00
Freight and cartage				830.00
Contingencies				830.00
Total				$ 122,780.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBIANA SUBSCRIBER				
2 - 1 position magneto switchboards, equipped for 191 lines, 20 cord circuits (Am. Elec.)	Lot	1	$1,358.66	$ 1,359.00
Miscellaneous equipment	"	1	582.28	582.00
Material				$ 1,941.00
Labor, supervision and tool expense				298.00
Installation material				19.00
Supply Expense				78.00
Freight and cartage				19.00
Contingencies				19.00
Total				$ 2,314.00
COLUMBIANA TOLL				
In subscriber board.				
Combined drop-and-jack	Each	6	2.75	16.00
Toll test panel and associated equipment	Lot	1	32.15	32.00
Material				$ 48.00
Labor, supervision and tool expense				6.00
Installation material				-
Supply expense				3.00
Freight and cartage				-
Contingencies				-
Total				$ 57.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER				
Main Office				
No. 1, 8 panel, 3 position, 9600 line sections, subscriber	Each	23	$ 489.00	$ 11,247.00
Cable turning sections	"	2	235.00	470.00
End panels	"	2	75.00	150.00
Angle sections	"	6	95.00	570.00
Subscriber answering jacks	"	8,640	4.065	35,122.00
Rural answering jacks	"	15	5.058	76.00
Subscriber multiple (18 sects.)	"	8,000	8.760125	70,081.00
Outgoing trunks (23 sects.)	"	560	14.90	8,344.00
Subscriber line positions	"	66	35.818	2,364.00
Rural positions	"	2	44.218	88.00
Subscriber cord circuits	"	1,122	22.99	25,795.00
Rural cord circuits	"	34	41.235	1,402.00
Trouble positions (1 position)	Lot	1	142.00	142.00
Supervisor's telephone circuits, 7 divisions, 23 sections	"	1	200.78	201.00
Night alarm circuits	Each	6	8.06	48.00
Misc. equipment in sections	Lot	1	1,947.47	1,947.00
No. 1, 6 panel, 2 position, 9600 line sections, trunk	Each	9	422.81	3,805.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber multiple (6½ sects.)	"	9,600	2.745375	26,356.00
Subscriber multiple (1 sect.)	"	9,000	.335	3,015.00
Outgoing trunks (7½ sects.)	"	100	3.356875	336.00
Incoming switching trunks	"	515	25.50	13,132.00
Subscriber switching positions	"	14	17.92	251.00
Trouble positions, (1 position)	Lot	1	142.00	142.00
Supervisor's telephone circuits, 9 divisions, 9 sections	"	1	101.82	102.00
Night alarm circuits	Each	2	8.06	16.00
Misc. equipment in sections	Lot	1	1,188.80	1,189.00
Main distributing frame	"	1	1,471.20	1,471.00
Intermediate frame	"	1	1,040.00	1,040.00
Relay racks	"	1	1,082.88	1,083.00
Bell racks	"	1	612.36	612.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Main Office (Cont'd)				
Coil rack fuse panel	Lot	1	1,596.96	1,597.00
Cable racks	"	1	879.20	879.00
Power plant	"	1	13,867.46	13,867.00
Chief operator's desk	"	1	421.10	421.00
Wire chief's desks - combined	"	2	1,468.65	1,469.00
Generator and battery panels	"	1	547.22	547.00
Service observing desk	"	1	1,259.20	1,259.00
Information desk	"	1	6,950.95	6,951.00
Trouble desk (repair)	"	1	443.74	444.00
Miscl. equipment, frames and racks	"	1	2,612.40	2,613.00
Cable and wire	"	1	49,276.49	49,276.00
Miscellaneous items	"	1	1,356.91	1,357.00
Material				$ 291,686.00
Installation labor				107,867.00
Installation material				4,374.00
W. E. Co. Engineering				21,869.00
Freight and cartage				2,916.00
Contingencies				2,916.00
Total				$ 431,568.00
Franklin Office				
No. 1, 8 panel, 3 position, 9600 line sections, subscriber	Each	11	489.00	5,379.00
Cable turning sections	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	6,300	4.065	25,601.00
Subscriber multiple (11 sect.)	"	7,600	5.56375	42,286.00

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Franklin Office (Cont'd)				
Outgoing trunks (11 sect.)	Each	200	$ 7.60803	$ 1,522.00
Subscriber line positions	"	31	35.818	1,110.00
Subscriber cord circuits	"	527	22.99	12,116.00
Trouble positions (1 position)	Lot	1	142.00	142.00
Supervisor's telephone circuit, 3 divisions, 11 sections	"	1	157.86	158.00
Night alarm circuits	Each	2	8.06	16.00
Miscl.equipment in sections	Lot	1	1,530.59	1,531.00
No. 1, 8 panel, 3 position, 13600 line sections, trunk	Each	1	489.00	489.00
No. 1, 6 panel, 2 position, 10200 line sections, trunk	"	4	422.81	1,691.00
Subscriber multiple (5 sects.)	"	7,600	2.088	15,869.00
Outgoing trunks (5 sects.)	"	20	2.36942	47.00
Incoming switching trunks	"	320	24.40	7,808.00
Subscriber switching positions	"	8	17.92	143.00
Trouble positions (1 position)	"	1	142.00	142.00
Supervisor's telephone circuits, 1 division, 5 sections	Lot	1	54.18	54.00
Night alarm circuits	Each	1	8.06	8.00
Miscl. equipment in sections	Lot	1	1,021.13	1,021.00
Main distributing frame	"	1	1,034.40	1,034.00
Intermediate frame	"	1	1,040.00	1,040.00
Relay racks	"	1	855.68	856.00
Coil racks	"	1	234.36	234.00
Coil rack fuse panels	"	1	756.00	756.00
Cable racks	"	1	632.10	632.00
Power plant	"	1	13,521.07	13,521.00
Type chief's desk	"	1	953.44	953.00
Chief operator's desk	"	1	894.23	894.00
Cable and wire	"	1	22,943.72	22,944.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduct Cost N
COLUMBUS SUBSCRIBER (CONT'D)				
Franklin Office (Cont'd)				
Miscl. equipment, frames and racks	Lot	1	$1,955.71	$ 1,956
Miscellaneous items	"	1	425.54	426
Material				$ 162,777
Installation labor				60,227
Installation material				2,442
W. E. Co. Engineering				12,203
Freight and cartage				1,628
Contingencies				1,628
Total				$ 240,910
North-University Office				
No. 1, 8 panel, 3 position, 9600 line sections, subscriber	Each	17	489.00	8,311
Cable turning section	"	1	235.00	235
End panel	"	1	75.00	75
Subscriber answering jacks	"	9,000	4.065	36,585
Subscriber multiple (17 sects.)	"	8,000	8.3035	66,428
Outgoing trunks (17 sects.)	"	460	11.25408	5,177
Subscriber line positions	"	49	35.818	1,755
Subscriber cord circuits	"	882	22.99	20,277
Trouble positions (1 position)	Lot	1	142.00	142
Supervisors telephone circuits, 5 divisions, 17 sections	"	1	212.04	212
Night alarm circuits	Each	1	8.06	8
Miscl.equipment in sections	Lot	1	1,792.15	1,792
No. 1, 7 panel, 2 position, 10500 line sections, trunk	Each	8	474.00	3,792
Cable turning section	"	1	235.00	235
End panel	"	1	75.00	75
Subscriber multiple (7½ sects.)	"	10,500	3.40275	35,729
Outgoing trunks (7½ sections)	"	30	3.66071	110
Incoming switching trunks	"	418	24.40	10,199
Subscriber switching positions	"	11	17.92	197
Trouble positions (1 position)	Lot	1	142.00	142
Supervisor's telephone circuit, 2 divisions, 8 sections	"	1	95.28	95
Night alarm circuits	Each	1	8.06	8
Miscl. equipment in sections	Lot	1	1,432.84	1,433

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
North - University Office (Cont'd)				
Main distributing frame	Lot	1	1,296.00	$ 1,296.00
Intermediate frame	"	1	1,244.00	1,244.00
Relay racks	"	1	911.04	911.00
Coil racks	"	1	834.12	834.00
Coil rack fuse panel	"	1	1,684.28	1,684.00
Cable racks	"	1	642.00	642.00
Power plant	"	1	18,855.37	18,855.00
Wire chief's desk	"	1	929.94	930.00
Chief operator's desk	"	1	796.66	797.00
Cable and wire	"	1	35,214.15	35,214.00
Misc. equipment, frames and racks	"	1	2,459.41	2,459.00
Miscellaneous items	"	1	194.74	195.00
Material				$258,075.00
Installation labor				95,488.00
Installation material				3,871.00
T.T.Co. Engineering				19,356.00
Freight and cartage				2,581.00
Contingencies				2,581.00
Total				$381,952.00
Garfield Office.				
No. 1C, 8 panel, 3 position, 4400 line sections, subscriber	Each	5	489.00	2,445.00
Cable turning section	"	1	235.00	235.00
Test panel	"	1	75.00	75.00
Subscriber answering jacks	"	2,810	4.065	11,423.00
Subscriber multiple (5 sects.)	"	3,500	2.824	9,884.00
Ringing trunks (5 sects.)	"	240	3.96208	951.00
Subscriber line positions	Each	15	46.633	699.00
Subscriber cord circuits	"	255	20.0597	5,115.00
Trouble positions (1 position)	Lot	1	128.50	128.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D) Garfield Office (Cont'd)				
Supervisors telephone circuit, 2 divisions, 5 sections	Lot	1	$ 75.66	$ 76.00
Night alarm circuits	Each	1	9.00	9.00
Miscl. equipment in sections	Lot	1	1,242.09	1,242.00
No. 1, 7 panel, 2 position, 10500 line sections, trunk	Each	3	474.00	1,422.00
Cable turning section	"	1	235.00	235.00
End panels	"	1	75.00	75.00
Subscriber multiple (2½ sects.)	"	3,500	.992375	3,473.00
Outgoing trunks (2½ sects.)	"	20	1.28375	26.00
Incoming switching trunks	"	128	23.20	2,970.00
Subscriber switching positions	"	5	34.39	172.00
Supervisor's telephone circuit, 1 division, 3 sections	Lot	1	41.10	41.00
Night alarm circuits	Each	1	9.00	9.00
Miscl. equipment in sections	Lot	1	833.46	833.00
Chief operator's desk	"	1	505.78	506.00
Wire chief's desk	"	1	1,795.54	1,796.00
Main distributing frame	"	1	588.16	588.00
Intermediate frame	"	1	486.40	486.00
Coil racks	"	1	884.52	885.00
Relay racks	"	1	374.40	374.00
Coil rack fuse panel	"	1	1,395.74	1,396.00
Cable racks	"	1	811.20	811.00
Power plant	"	1	10,842.74	10,843.00
Cable and wire	"	1	12,213.71	12,214.00
Repair desk	"	1	319.97	320.00
Miscl. equipment, frames and racks	"	1	3,175.44	3,175.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Garfield Office (Cont'd)				
Miscellaneous items	Lot	1	$503.10	$ 503.00
Material				75,435.00
Installation labor				27,911.00
Installation material				1,152.00
T. E. Co. Engineering				5,658.00
Freight and Cartage				754.00
Contingencies				754.00
Total				$111,644.00
Hilltop - Randolph Office				
No. 1, 8 panel, 3 position, 9600 line sections, subscriber	Each	8	489.00	3,912.00
Cable turning section	"	1	235.00	235.00
End panels	"	1	75.00	75.00
Subscriber answering jacks	"	4,200	4.065	17,073.00
Subscriber multiple (8 sects.)	"	4,600	3.743875	17,222.00
Outgoing trunks (8 sects)	"	320	4.56975	1,462.00
Subscriber line positions	"	23	35.818	824.00
Subscriber cord circuits	"	400	22.99	9,196.00
Trouble positions (1 position)	Lot	1	142.00	142.00
Supervisor's telephone circuits, 2 divisions, 8 sections	"	1	115.28	115.00
Night alarm circuits	Each	2	8.06	16.00
Misc. equipment in sections	Lot	1	652.29	652.00
No. 1, 7 panel, 2 position, 10500 line sections, trunk	Each	4	474.00	1,896.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber multiple (3½ sects.)	"	4,600	1.64975	7,589.00
Outgoing trunks (3½ sects.)	"	60	2.06558	124.00
Incoming Switching trunks	"	220	24.40	5,368.00
Subscriber switching positions	"	7	17.92	125.00
Supervisor's telephone circuit, 1 division, 4 sections	Lot	1	54.18	54.00
Night alarm circuits	Each	1	8.06	8.00
Misc. equipment in sections	Lot	1	678.08	678.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

- Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproductio Cost New
COLUMBUS SUBSCRIBER (CONT'D) Hilltop-Randolph office (Cont'd)				
Main distributing frame	Lot	1	$540.00	$ 540.00
Intermediate frame	"	1	480.00	480.00
Relay racks	"	1	380.16	380.00
Coil racks	"	1	171.78	172.00
Coil rack fuse panel	"	1	469.92	470.00
Cable racks	"	1	464.20	464.00
Power plant	"	1	9,613.96	9,614.00
Wire chief's desk	"	1	813.50	814.00
Chief operator's desk	"	1	703.70	704.00
Cable and wire	"	1	13,696.02	13,696.00
Miscl. equipment, frames and racks	"	1	628.81	629.00
Miscellaneous items	"	1	1,230.35	1,230.00
Material				96,269.00
Installation labor				35,620.00
Installation material				1,444.00
W. E. Co. Engineering				7,230.00
Freight and Cartage				963.00
Contingencies				963.00
Total				$142,679.00
Adams Office				
Selectors	Each	10,802	28.30	305,697.00
Connectors	"	980	39.60	38,808.00
Line switches	"	400	4.60	1,840.00
Bridges	"	375	6.42	2,408.00
Repeators	"	341	19.40	6,615.00
Master switches	"	8	26.55	212.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Adams Office (Cont'd)				
Line switch frames (200)	Each	2	$110.60	$ 221.00
Selector frames	"	112	549.60	39,155.00
Connector frames	"	10	99.65	996.00
Repeater frames	"	9	196.50	1,768.00
Condensers (various)	"	6,086	.75	4,564.00
Dash pot relays	"	15	4.61	69.00
Miscellaneous relays	"	1,083	2.53	2,740.00
Test switches	"	9	40.75	367.00
Racks (300)	"	1,678	6.85	11,494.00
Shelves for 25	"	581	190.00	110,390.00
Power plant	Lot	1	10,279.37	10,279.00
Fuse panels	"	1	605.45	605.00
Wire chief's desk (clerk)	"	1	455.38	455.00
Telephone testing desk	"	1	385.74	386.00
Wire chief's desk	"	1	2,306.55	2,307.00
Monitor desks	"	1	256.01	256.00
Information desk	"	1	2,094.58	2,095.00
Dial test sets	"	1	148.25	148.00
Distributing frame	"	1	17,340.07	17,340.00
Frame and rack, lighting	"	1	572.12	572.00
Cable and wire	"	1	11,267.06	11,267.00
Cable racks	"	1	1,462.32	1,462.00
Miscellaneous items	"	1	11,821.09	11,821.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproductio Cost
COLUMBUS SUBSCRIBER (CONT'D)				
Adams Office (Cont'd)				
Rural and Pay Station Board.				
5 panel, 2 position, low type, toll frameworks, S. C.	Each	2	$295.00	$ 590.00
Rural answering jacks	"	100	10.2425	1,024.00
Outgoing trunks (2 sects.)	"	120	1.211	145.00
Rural positions	"	2	72.60	145.00
Rural cord circuits	"	30	29.46	884.00
Pay station answering jacks	"	240	14.0055	3,361.00
Pay station positions	"	2	72.60	145.00
Pay station cord circuits	"	30	29.46	884.00
Miscl. equipment in sects.	Lot	1	172.50	172.00
Material				$593,687.00
Installation labor				219,644.00
Installation Material				8,905.00
W. E. Co. Engineering				44,521.00
Freight and cartage				5,937.00
Contingencies				5,937.00
Total				$878,587.00
Mooberry Office				
Line switches	Each	1,400	4.60	6,440.00
Master switches	"	14	26.55	372.00
Line switch frames (200)	"	7	110.60	774.00
Connectors	"	100	39.60	3,960.00
Connector frames	"	1	99.65	100.00
Selectors (I.C.4th)	"	49	28.30	1,387.00
Selector frames	"	1	349.60	350.00
Condensers (various)	"	644	.75	483.00
Test jacks, (10 per strip)	"	140	.12	17.00
Miscellaneous relays	"	56	2.53	142.00
Condenser boxes	"	14	1.25	18.00
Line switch bases, 2 units	"	6	3.40	20.00
Line switch bases, 1 unit	"	2	2.60	5.00
Test switches	"	14	40.75	570.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-4 - Central Office Telephone Equipment - Acct. 221 (Con'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Mooberry Office (Cont'd)				
Power plant	Lot	1	4,343.98	$ 4,344.00
Distributing frame	"	1	1,876.02	1,876.00
Cable and wire	"	1	1,059.00	1,059.00
Miscellaneous items	"	1	5,368.73	5,369.00
Material				$ 27,286.00
Installation labor				10,096.00
Installation material				409.00
T. T. Co. Engineering				2,046.00
Freight and cartage				273.00
Contingencies				273.00
Total				$ 40,383.00
Clintonville Office				
Line switches	Each	600	4.60	$ 2,760.00
Trunk switches	"	6	26.55	159.00
Line switch frames (200)	"	3	110.60	332.00
Connectors	"	45	39.60	1,782.00
Connector frames	"	1	99.65	100.00
Combination frames	"	1	99.65	100.00
Connectors (various)	"	273	.75	205.00
Test switches	"	4	40.75	163.00
Line switch base	"	3	3.40	10.00
Test distributor	"	1	40.75	41.00
Test distributor rack	"	1	.80	1.00
Distributor banks	"	2	6.85	14.00
Power plant	Lot	1	3,568.50	3,568.00
Distributing frame	"	1	1,283.29	1,283.00
Cable and wire	"	1	428.76	429.00
Miscellaneous items	"	1	1,350.56	1,351.00
Material				$ 12,298.00
Installation labor				4,550.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Clintonville Office (Cont'd)				
Installation material				$ 184.00
W. E. Co. Engineering				923.00
Freight and cartage				126.00
Contingencies				123.00
Total				$ 10,[illegible]
Blake Office				
Connectors	Each	46	$39.60	1,822.00
Line switches	"	500	4.60	2,300.00
Connector frames	"	1	99.65	100.00
Line switch frames (100)	"	5	110.60	553.00
Master switches	"	5	26.55	133.00
Condensers, (various)	"	213	.75	160.00
Power plant	Lot	1	194.29	194.00
Distributing frame	"	1	586.23	586.00
Cable and wire	"	1	112.44	111.00
Miscellaneous items	"	1	994.45	994.00
Material				6,[illegible]
Installation labor				2,[illegible]
Installation material				184.00
W. E. Co. engineering				923.00
Freight and cartage				126.00
Contingencies				123.00
Total				$ 10,[illegible]
Fifth Ave. Office				
Connectors	Each	100	39.60	3,[illegible]
Line switches	"	1,100	4.60	5,[illegible]
Bridges	"	2	6.42	[illegible]
Connector frames	"	1	99.65	[illegible]
Line switch frames (100)	"	9	110.60	[illegible]
Line switch frames (200)	"	1	110.60	[illegible]
Master switches	"	11	26.55	[illegible]
2 to 3 wire repeaters	"	5	19.40	[illegible]
Repeater frames	"	7	.80	[illegible]

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Fifth Ave. Office (Cont'd)				
Test switches	Each	11	40.75	$ 448.00
Condensers (various)	"	477	.75	358.00
Condenser boxes	"	11	1.28	13.00
Miscellaneous relays	"	282	2.53	713.00
Line switch bases (single)	"	5	2.60	13.00
Line switch bases (double)	"	3	3.40	10.00
Line switch taps (mcl)	"	3	3.00	9.00
Test iron brackets	"	11	.75	8.00
Power plant	Lot	1	610.61	611.00
Supervisory panel	"	1	425.78	426.00
Wire chief's desk	"	1	66.97	67.00
Distributing frame	"	1	1,180.40	1,180.00
Cable and wire	"	1	422.26	422.00
Miscellaneous items	"	1	1,116.02	1,116.00
Material				16,028.00
Installation labor				5,930.00
Installation material				240.00
Co., Engineering				1,202.00
Freight and cartage				160.00
Contingencies				160.00
Total				$ 25,720.00
Indianola Office				
Test switches	Each	1,000	4.60	4,600.00
Line switches	"	10	26.55	266.00
Switch frames (100)	"	10	110.60	1,106.00
Jumpers	"	72	39.60	2,851.00
Protectors	"	10	26.85	268.00
Fuse frames	"	2	28.30	57.00
	"	1	99.65	100.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Indianola Office (Cont'd)				
Miscellaneous relays	Each	212	$ 2.53	$ [illegible]
Condensers (various)	"	435	.75	[illegible]
Condenser boxes	"	10	1.25	[illegible]
Test jacks, 10 per strip	"	100	.12	[illegible]
Line switch bases (single)	"	2	2.60	[illegible]
Line switch bases (double)	"	4	3.40	[illegible]
Tops for line switch units	"	10	3.00	[illegible]
Power plant	Lot	1	255.90	[illegible]
Distributing frame	"	1	1,062.33	1,[illegible]
Cable and wire	"	1	347.50	[illegible]
Miscellaneous items	"	1	1,222.05	1,[illegible]
Material				$ 13,[illegible]
Installation labor				4,[illegible]
Installation material				[illegible]
W. E. Co. Engineering				[illegible]
Freight and cartage				[illegible]
Contingencies				[illegible]
Total				$ 19,[illegible]
Arlington Office				
Connectors	Each	41	39.60	$ 1,[illegible]
Line switches	"	400	4.60	1,[illegible]
Repeaters	"	46	19.40	[illegible]
Connector frames	"	1	99.65	[illegible]
Line switch frames (100)	"	4	110.60	[illegible]
Master switches	"	4	26.55	[illegible]
Test switches	"	3	40.75	[illegible]
Condensers (various)	"	59	.75	[illegible]
2 to 3 wire repeaters	"	31	19.40	[illegible]
Power plant	Lot	1	1,059.55	1,[illegible]
Distributing frame	"	1	445.69	[illegible]
Cable and wire	"	1	149.43	[illegible]

8-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Arlington Office (Cont'd)				
Miscellaneous items	Lot	1	$399.92	$ 400.00
Material				$ 7,826.00
Installation labor				2,896.00
Installation material				117.00
T. & T. Co. Engineering				587.00
Freight and cartage				78.00
Contingencies				78.00
Total				$ 11,582.00
Franklin Park Office				
Selectors	Mach	59	28.30	1,670.00
Connectors	"	172	39.60	6,811.00
Line switches	"	1,700	4.60	7,820.00
Trunks	"	2	6.42	13.00
Selector frames	"	1	349.60	350.00
Connector frames	"	2	99.65	199.00
Line switch frames (100)	"	17	110.60	1,880.00
Trunk switches	"	17	26.55	451.00
Test switches	"	17	40.75	693.00
Repeaters (various)	"	1,269	.75	952.00
Repeater boxes	"	34	1.28	43.00
Miscellaneous relays	"	393	2.53	716.00
Line switch pier (44 ft. long)	"	1	24.50	24.00
Line switch covers	"	17	93.05	1,582.00
Power plant	Lot	1	428.13	428.00
Accessory panel	"	1	475.78	476.00
Terminating frame	"	1	1,908.15	1,908.00
Cable and wire	"	1	750.67	751.00
Miscellaneous items	"	1	2,727.04	2,727.00
Material				$ 29,494.00
Installation labor				10,913.00
Installation material				442.00
T. & T. Co. Engineering				2,212.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Franklin Park Office (Cont'd)				
Freight and cartage				$ 295.00
Contingencies				295.00
Total				$43,651.00
Hanford Office				
Connectors	Each	46	39.60	$ 1,822.00
Line switches	"	500	4.60	2,300.00
Bridges	"	1	6.42	6.00
Connector frames	"	1	99.65	100.00
Line switch frames (100)	"	5	110.60	553.00
Master switches	"	5	26.55	133.00
Condensers (various)	"	213	.75	160.00
Power plant	Lot	1	195.78	196.00
Distributing frame	"	1	599.96	600.00
Cable and wire	"	1	123.77	124.00
Miscellaneous items	"	1	1,142.31	1,142.00
Material				$ 7,136.00
Installation labor				2,640.00
Installation material				107.00
W. E. Co. Engineering				535.00
Freight and cartage				71.00
Contingencies				71.00
Total				$10,560.00
Hawthorne Office				
Connectors	Each	71	39.60	2,813.00
Line switches	"	700	4.60	3,220.00
Connectors frames	"	1	99.65	100.00
Line switch frames (100)	"	7	110.60	774.00
Master switches	"	7	26.55	186.00
Condensers (various)	"	301	.75	226.00
Power plant	Lot	1	157.13	157.00
Distributing frame	"	1	742.61	743.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Hawthorne Office (Cont'd)				
Cable and wire	Lot	1	$171.71	$ 172.00
Miscellaneous items	"	1	1,172.58	1,173.00
Material				$ 9,563.00
Installation labor				3,536.00
Installation material				143.00
P. E. Co. Engineering				717.00
Freight and cartage				96.00
Contingencies				96.00
Total				$ 14,153.00
COLUMBUS TOLL				
Main Office				
No. 1, 5 panel, 2 position, low type, toll sections	Each	29	295.00	$ 8,555.00
Cable turning sections	"	3	115.00	345.00
End panels	"	3	50.00	150.00
Toll answering jacks - primary	"	240	7.62525	1,830.00
Toll answering jacks- secondary	"	320	1.575	504.00
Toll answering jacks - multiple primary	"	270	1.41	381.00
Toll multiple (24 sects.)	"	200	38.513	7,703.00
Outgoing trunks (24 sects)	"	270	13.896	3,752.00
Toll cord circuits	"	456	28.9375	13,196.00
Toll repeater cord circuits	"	6	670.00	4,020.00
Toll line positions	"	48	49.69	2,385.00
Recording positions	"	10	30.92	309.00
Recording cord circuits	"	30	27.22025	817.00
Recording trunks (5 sects)	"	80	26.4885	2,119.00
Toll alarm circuits	"	3	7.86	24.00
Miscl. equipment in sections	Lot	1	1,322.11	1,322.00
Cable racks	"	Included		-
Distributing frame (comb.)	"	"		-
Relay racks	"	"		-
Fuse panels	"	"		-

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS TOLL (CONT'D)				
Main Office (Cont'd)				
Cable and wire	Lot	1	$5,220.92	$ 5,221.00
Miscl. equipment, frames and racks	"	1	351.76	352.00
Supervisor's stands	"	1	1,485.96	1,486.00
Chief operator's desk	"	1	665.87	666.00
Directory desk	"	1	522.26	522.00
Toll test panel and associated equipment	"	1	16,108.12	16,108.00
Coil racks	"	Included		-
Jack box	"	"		-
Dry battery cabinet	"	"		-
Telegraph table and equipment	"	"		-
Composite and ringer sets	"	"		-
Toll repeaters	"	"		-
Material				-
Installation labor				71,797.00
Installation material				26,594.00
W. E. Co. Engineering				1,077.00
Freight and cartage				9,383.00
Contingencies				718.00
Total				718.00
				$ 136,217.00
Adams Office				
5 panel, 2 position, low type toll sections, S-C	Each	13	295.00	3,835.00
Cabel turning sections	"	2	90.00	180.00

3 - CENTRAL OFFICE EQUIPMENT

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS TOLL (CONT'D)				
Adams Office (Cont'd)				
oll answering jacks - primary	Each	140	$10.2425	$ 1,434.00
oll multiple (11 sections)	"	140	6.68	935.00
ringing trunks (11 sections)	"	120	6.68	802.00
ecording trunks (2 sects)	"	30	20.6367	619.00
oll cord circuits	"	172	29.46	5,067.00
ecording cord circuits	"	24	23.41	562.00
oll line positions	"	22	72.60	1,597.00
oll recording positions	"	4	52.70	211.00
oming r. d. trunks (11 sects)	"	20	19.095	382.00
derposition trunks	"	47	11.2633	5,294.00
alling circuits	"	26	Included	-
ght alarm circuits	"	1	10.15	10.00
sel. equipment in sections	Lot	1	1,121.27	1,121.00
ief operator's desk	"	1	669.33	669.00
nk Switchboard,				
86-2/3% charged to toll				
13-1/3% charged to subscriber	"	1	7,704.51	7,705.00
ssenger call box	"	1	63.84	64.00
omatic equipment	"	1	3,988.10	3,988.00
rmediate frame	"	1	606.70	607.00
y racks	"	1	483.74	484.00
racks	"	1	1,128.81	1,129.00
racks	"	1	311.10	311.00
and wire	"	1	12,285.21	12,285.00
plant	"	1	250.07	250.00
llaneous items	"	1	4,356.09	4,356.00
tal				53,997.00
llation labor				19,979.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS TOLL (CONT'D)				
Adams Office (Cont'd)				
				$ 610.00
Installation material				4,050.00
W. E. Co. Engineering				540.00
Freight and cartage				540.00
Contingencies				$79,916.00
Total				
Main Office				
In subscriber switchboard				
Toll switching trunks	Each	120	$ 48.3852	$ 5,806.00
Toll switching positions	"	3	17.92	54.00
Subscriber multiple (2½ Sect.)	"	9,600	.657375	6,311.00
Outgoing trunks (1½ sects.)	"	100	.683625	68.00
No. 1, 6 panel, 2 position, 9600 line section, trunk	"	1	422.81	423.00
				$12,662.00
Material				4,685.00
Installation labor				190.00
Installation material				950.00
W. E. Co. Engineering				127.00
Freight and cartage				127.00
Contingencies				$18,741.00
Total				
Hilltop - Randolph Office				
In subscriber board.				
Toll switching trunks	Each	20	48.3852	968.00
Toll switching positions	"	1	17.92	18.00
Subscriber multiple (¼ sect.)	"	2,300	.43825	1,111.00
Outgoing trunks (¼ sect.)	"	20	.45575	9.00
				$ 2,106.00
Material				779.00
Installation labor				33.00
Installation material				158.00
W. E. Co. Engineering				11.00
Freight and cartage				11.00
Contingencies				$ 3,097.00
Total				

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS TOLL (CONT'D)				
Garfield Office				
In subscriber board				
Toll switching trunks	Each	20	$ 48.3825	$ 968.00
Toll switching position	"	1	17.92	18.00
Subscriber multiple (½ sect.)	"	1,800	.43825	789.00
Outgoing trunk (½ sect.)	"	10	.45575	5.00
				1,780.00
Material				659.00
Installation labor				27.00
Installation material				134.00
W. E. Co. Engineering				18.00
Freight and cartage				18.00
Contingencies				
Total				$ 2,636.00
North-University Office				
In subscriber board.				
Toll switching trunks	Each	30	48.3825	1,451.00
Toll switching positions	"	1	17.92	18.00
Subscriber multiple (½ sect.)	"	5,300	.43825	2,323.00
Outgoing trunks (½ sect.)	"	20	.45575	9.00
				3,801.00
Material				1,406.00
Installation labor				57.00
Installation material				285.00
W.E. Co. Engineering				38.00
Freight and Cartage				38.00
Contingencies				
Total				$ 5,625.00
Franklin Office				
In subscriber board.				
Toll switching trunks	Each	50	48.3852	2,419.00
Toll switching positions	"	1	17.92	18.00
Subscriber multiple (½ sect.)	"	3,800	.43825	1,665.00
Outgoing trunks (½ sect.)	"	20	.45575	9.00
				4,111.00
Material				1,521.00
Installation labor				62.00
Installation material				308.00
W. E. Co. Engineering				41.00
Freight and cartage				

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS TOLL (CONT'D)				
Franklin Office (Cont'd) In subscriber board.				
Contingencies				$ 41.00
Total				$ 6,084.00
CONESVILLE SUBSCRIBER				
1 position magneto switchboard, equipped for 40 lines, 10 cord, circuits, K.S.S.	Each	1	$284.54	$ 285.00
Miscellaneous equipment	Lot	1	121.94	122.00
Material				407.00
Labor, supervision and tool expense				50.00
Installation material				4.00
Supply expense				16.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 485.00
CONNEAUT TOLL				
Toll test panel and associated equipment	Lot	1	1,638.25	$ 1,638.00
Material				1,638.00
Labor, supervision and tool expense				201.00
Installation material				18.00
Supply expense				66.00
Freight and cartage				16.00
Contingencies				16.00
Total				$ 1,953.00
COSHOCTON SUBSCRIBER				
No. 1, 5 panel, 2 position, 3000 line section, subscriber	Each	5	$394.00	$ 1,970.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	60.00	60.00
Angle sections	"	2	50.00	100.00
Subscriber answering jacks	"	1,440	3.49	5,026.00
Rural answering jacks	"	40	3.94	158.00
Subscriber multiple (5 sects.)	"	1,800	2.675	4,815.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COSHOCTON SUBSCRIBER (CONT'D)				
Rural multiple (1 sect)	Each	40	$ 1.076	$ 43.00
Outgoing trunks (5 sect)	"	80	3.8493	308.00
Subscriber line positions	"	8	23.332	187.00
Rural positions	"	2	43.1944	86.00
Subscriber cord circuits	"	131	36.186	4,740.00
Rural cord circuits	"	33	58.99	1,947.00
Night alarm circuits	"	1	8.29	8.00
Incoming r.d. rural trunks	"	20	11.32	226.00
Wire chief's desk	Lot	1	402.74	403.00
Chief operator's desk	"	1	283.13	283.00
Frames and racks	"	1	1,183.04	1,183.00
Misc. equipment, frames and racks	"	1	1,410.09	1,410.00
Power plant	"	1	2,520.54	2,521.00
Cable and wire	"	1	3,557.51	3,558.00
Miscellaneous items	"	1	214.39	214.00
Material				$29,381.00
Installation labor				10,871.00
Installation material				441.00
T. T. Co. Engineering				2,404.00
Freight and cartage				294.00
Contingencies				294.00
Total				43,485.00
COSHOCTON TOLL				
No. 1, 5 panel, 8 position, 3000 line switchboard section	Each	1	394.00	394.00
Toll answering jacks	"	40	8.2567	330.00
Subscriber multiple (1 sect)	"	1,800	.98	1,764.00
Rural multiple (1 sect)	"	40	.98	39.00
Toll Multiple (1 sect)	"	40	1.755	70.00
Outgoing trunks (1 sect)	"	40	.4635	19.00
Recording trunks	"	10	7.034	70.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COSHOCTON TOLL (CONT'D)				
Toll cord circuits	Each	16	$ 46.9946	$ 752.00
Toll line positions	"	2	20.27	41.00
Cable and wire	Lot	1	210.35	210.80
Toll test panel and associated equipment	"	1	1,195.69	1,196.00
Miscellaneous items	"	1	37.57	38.00
Material				$4,923.00
Installation labor				1,822.00
Installation material				74.00
W.E. Co. Engineering				369.00
Freight and cartage				49.00
Contingencies				49.00
Total				$7,286.00
COVINGTON TOLL				
No. 108 jacks	Each	40	.32	13.00
No. 46A repeating coils	"	1	9.65	10.00
No. 33A condensors	"	2	2.20	4.00
Material				$ 27.00
Labor, supervision and tool expense				3.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 31.00
CROOKSVILLE TOLL				
40 wire toll test panel and associated equipment	Lot	1	180.34	$ 180.00
Material				$ 180.00
Labor, supervision and tool expense				22.00
Installation material				2.00
Supply expense				1.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Accts. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CROOKSVILLE TOLL (CONT'D)				
Freight and cartage				$ 2.00
Contingencies				2.00
Total				$ 215.00
CUYAHOGA FALLS SUBSCRIBER				
3 panel, 1 position, 1000 line sections (4 panel mult.) Dean	Each	5	$ 155.00	$ 775.00
Cable turning section	"	1	80.00	80.00
End panel	"	1	40.00	40.00
Subscriber answering jacks	"	460	6.6875	3,076.00
Rural answering jacks	"	30	4.505	135.00
Subscriber multiple (5 sects.)	"	500	2.3704	1,185.00
Outgoing trunks (5 sects.)	"	60	2.2496	135.00
Incoming switching trunks	"	30	32.81	984.00
Subscriber line positions	"	3	38.8975	117.00
Subscriber switching positions	"	1	43.1944	43.00
Rural positions	"	1	38.8975	39.00
Subscriber cord circuits	"	45	31.63	1,423.00
Rural cord circuits	"	15	29.23	438.00
Night alarm circuits	"	1	8.29	8.00
Miscl. equipment in sections	Lot	1	49.72	50.00
Wire chief's desk	"	1	139.89	140.00
Power plant	"	1	1,431.95	1,432.00
Cable and wire	"	1	501.32	501.00
Main distributing frame	"	1	144.60	145.00
Cable racks	"	1	88.00	88.00
Miscellaneous items	"	1	277.00	277.00
Material				$11,111.00
Installation labor				4,111.00
Installation material				167.00
T. E. Co. Engineering				833.00
Freight and cartage				111.00
Contingencies				111.00
Total				$16,444.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CUYAHOGA FALLS TOLL In subscriber board				
Toll switching trunks	Each	10	$ 43.4653	$ 435.00
Material				435.00
Installation labor				161.00
Installation material				7.00
W. E. Co. Engineering				33.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 644.00
CYGNET TOLL				
40 wire toll test panel and associated equipment	Lot	1	105.96	106.00
Material				106.00
Labor, supervision and tool expense				13.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 126.00
DALTON SUBSCRIBER				
1 position magneto switchboard, equipped for 90 lines, 10 cord circuits, K.S.3.	Each	1	640.21	640.00
Miscellaneous equipment	Lot	1	274.37	274.00
Material				914.00
Labor, supervision and tool expense				112.00
Installation material				9.00
Supply expense				37.00
Freight and cartage				9.00
Contingencies				9.00
Total				$ 1,090.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DALTON TOLL				
In subscriber board.				
Combined drop-and-jack	Each	5	$ 3.30	$ 16.00
Material				
Labor, supervision and tool expense				$ 16.00
Installation material				2.00
Supply expense				-
Freight and cartage				1.00
Contingencies				-
Total				-
				$ 19.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON SUBSCRIBER				
Main Office				
No. 1, 7 panel, 3 position, 4900 line sections, subscriber	Each	19	$476.00	$ 9,044.00
End panel	"	1	80.00	80.00
Angle sections	"	10	60.00	600.00
Subscriber answering jacks	"	7,650	3.49	26,693.00
Rural answering jacks	"	70	3.455	242.00
Subscriber multiple (19 sects.)	"	4,900	10.2011	49,985.00
Rural multiple (1 sect.)	"	80	.538	45.00
Outgoing trunks (19 sects.)	"	540	14.5852	7,876.00
Subscriber line positions	"	54	23.332	1,260.00
Rural positions	"	2	18.77	37.00
Subscriber cord circuits	"	918	36.186	33,219.00
Rural cord circuits	"	30	58.99	1,770.00
Trouble positions (1 position)	Lot	1	112.46	112.00
Night Alarm circuits	Each	1	8.29	8.00
Miscl. equipment in sections	Lot	1	1476.29	1,476.00
No. 1, 7 panel, 2 position, 10500 line sections, trunk	Each	6	465.00	2,790.00
Cable turning sections	"	2	135.00	270.00
End panel	"	1	80.00	80.00
Subscriber multiple (5 sects.)	"	9,100	2.6845	24,429.00
Outgoing trunks (5 sects.)	"	80	3.8382	307.00
Incoming switching trunks	"	397	24.2755	9,637.00
Subscriber switching positions	"	9	28.1111	253.00
Trouble positions (1 position)	Lot	1	112.46	112.00
Night Alarm circuits	Each	1	8.29	8.00
Miscl. equipment in sections	Lot	1	1150.64	1,150.00
No. 1, 2 panel 3000 line sections special trunk	Each	1	170.00	170.00
Subscriber multiple (1 sect.)	"	2,600	.43825	1,139.00
Outgoing trunks (1 sect.)	"	80	.45575	36.00
Information desk	Lot	1	602.26	602.00
Wire chief's desk	"	1	2184.42	2,184.00
Chief operator's desk	"	1	704.63	705.00
Service observing desk	"	1	997.46	997.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON SUBSCRIBER (CONT'D)				
Main Office (Cont'd)				
Repair desk	Lot	1	$312.90	$ 313.00
Facility clerk's desk	"	1	244.17	244.00
Main distributing frame	"	1	1687.20	1,687.00
Intermediate frame	"	1	1726.00	1,726.00
Relay racks	"	1	1074.36	1,074.00
Coil racks	"	1	500.64	501.00
Coil rack fuse panel	"	1	1679.32	1,679.00
Cable racks	"	1	1240.80	1,241.00
Misc. equipment frames and racks	"	1	3180.01	3,180.00
Power plant	"	1	9245.22	9,245.00
Cable and Wire	"	1	39033.86	39,034.00
Miscellaneous items	"	1	827.18	827.00
Material				$238,071.00
Installation labor				88,086.00
Installation material				3,571.00
G. E. Co. Engineering				17,855.00
Freight and cartage				2,381.00
Contingencies				2,381.00
Total				$352,345.00
East Office				
No. 10, 7 spanel, 3 position, [illegible] line section, subscriber	Each	8	476.00	3,808.00
[illegible] turning section	"	1	135.00	135.00
[illegible] panel	"	1	80.00	80.00
[illegible] answering jacks	"	4,220	3.49	14,728.00
[illegible] multiple (8 sects.)	"	4,400	4.2952	18,899.00
[illegible] Arm (8 sects.)	"	300	6.14112	1,842.00
[illegible] line positions	"	23	23.332	537.00
[illegible] cord circuits	"	391	36.186	14,685.00

3 CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON SUBSCRIBER (CONT'D)				
East Office (Cont'd)				
Trouble positions (1 position)	Lot	1	$ 112.46	$ 112.00
Supervisor's telephone circuit, 2 divisions, 8 sections	"	1	201.62	202.00
Night alarm circuits	Each	3	8.29	25.00
Miscel. equipment in sections	Lot	1	795.54	796.00
No. 1, 7 panel, 2 position, 10500 line, sections, trunk	Each	4	465.00	1,860.00
Cable turning sections	"	1	135.00	135.00
End panel	"	1	80.00	80.00
Subscriber multiple (3½ sects.)	"	4,400	1.84415	8,114.00
Outgoing trunks (3½ sects.)	"	10	2.68674	27.00
Incoming switching trunks	"	215	24.2755	5,219.00
Subscriber switching positions	"	6	28.1111	169.00
Trouble positions (1 position)	Lot	1	112.46	112.00
Supervisor's telephone circuits, 1 division, 4 sections	"	1	100.81	101.00
Night alarm circuits	Each	1	8.29	8.00
Miscl. equipment in sections	Lot	1	152.86	153.00
Wire chief's desk	"	1	1058.84	1,059.00
Chief operator's desk	"	1	704.63	705.00
Main distributing frame	"	1	744.00	744.00
Intermediate frame	"	1	560.00	560.00
Relay racks	"	1	458.88	459.00
Coil racks	"	1	247.38	247.00
Coil rack fuse panels	"	1	559.44	559.00
Miscl. equipment frames and racks	"	1	396.26	396.00
Power plant	"	1	6,149.04	6,149.00
Cable and wire	"	1	12,189.45	12,189.00

4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON SUBSCRIBER (Cont'd)				
East Office (Cont'd)				
Cable rack	Lot	1	$ 390.00	$ 390.00
Material				95,284.00
Installation Labor				35,255.00
Installation material				1,429.00
T. E. Co. Engineering				7,146.00
Freight and cartage				953.00
Contingencies				953.00
Total				$141,020.00
Garfield Office				
No. 10, 8 panel, 3 position, 9600 line sections, subscriber	Each	15	$ 489.00	7,335.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Aisle sections	"	3	95.00	285.00
Subscriber multiple (15 sects.)	"	6,600	7.39025	48,776.00
Subscriber answering jacks	"	7,240	4.065	29,431.00
Outgoing trunks (15 sects.)	"	480	10.03875	4,819.00
Subscriber line positions	"	44	46.633	2,052.00
Subscriber cord circuits	"	748	26.2965	19,670.00
Trouble positions (1 position)	Lot	1	128.50	128.00
Supervisors telephone circuits, 1 positions, 15 sections	Lot	1	205.50	205.00
Night alarm circuits	Each	3	9.00	27.00
Misc. equipment in sections	Lot	1	3231.02	3,231.00
No. 1, 7 panel, 2 position, 1000 line sections, trunk	Each	6	474.00	2,844.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Trunk multiple (5½ sects.)	"	6,600	2.307125	15,227.00
Incoming trunks (5½ sects.)	"	60	2.523125	151.00
Toll switching trunks	"	360	23.20	3,352.00
Toll switching positions	"	9	34.39	310.00
Toll positions (1 position)	Lot	1	74.79	75.00
Supervisor's telephone circuits, 1 positions, 6 sections	"	1	82.20	82.00
Night alarm circuits	Each	1	9.00	9.00
Misc. equipment in sections	Lot	1	858.48	858.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON SUBSCRIBER (Cont'd) Garfield Office (Cont'd)				
Wire chief's desk	Lot	1	$ 2284.22	$ 2,284.00
Chief operator's desk	"	1	550.90	551.00
Main distributing frame	"	1	1713.60	1,714.00
Intermediate frame	"	1	1040.00	1,040.00
Coil racks	"	1	529.20	529.00
Coil rack fuse panels	"	1	1888.95	1,889.00
Relay racks	"	1	904.48	904.00
Misc1. equipment, frames and racks	"	1	451.23	451.00
Power Plant	"	1	9332.35	9,332.00
Cable and wire	"	1	25857.54	25,858.00
Cable racks	"	1	925.15	925.00
Information desk	"	1	3307.98	3,308.00
Message register rack	"	1	7780.00	7,780.00
Service observing desk	"	1	923.38	923.00
Repair desk	"	1	483.62	484.00
Miscellaneous items	"	1	603.02	603.00
Material				$203,063.00
Installation labor				75,138.00
Installation material				3,066.00
W. E. Co. Engineering				15,200.00
Freight and cartage				2,031.00
Contingencies				2,031.00
Total				$300,531.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON SUBSCRIBER (CONT'D)				
Lincoln Office				
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	Each	6	$ 489.00	$ 2,934.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	3,000	3.4425	10,328.00
Subscriber multiple (6 sects.)	"	3,200	3.280625	10,498.00
Outgoing trunks (6 sects.)	"	200	4.56975	914.00
Subscriber line positions	"	16	46.633	746.00
Trouble positions (1 position)	Lot	1	128.50	128.00
Subscriber cord circuits	Each	371	24.9851	9,269.00
Supervisor's telephone circuits, 3 divisions, 6 sections	Lot	1	103.68	104.00
Night alarm circuits	Each	2	9.00	18.00
Misel. equipment in sections	Lot	1	1292.40	1,292.00
No. 1, 7 panel, 2 position, 10600 line sections, trunk	Each	3	474.00	1,422.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber multiple (2½ sects.)	"	3,200	.992375	3,176.00
Outgoing trunks (2½ sects.)	"	20	1.306	26.00
Incoming switching trunks	"	144	23.20	3,341.00
Subscriber switching positions	"	4	34.39	138.00
Blank positions	"	Included.		- --
Supervisor's telephone circuit, 1 division, 3 sections	Lot	1	41.10	41.00
Night alarm circuits	Each	1	9.00	9.00
Misel. equipment in sections	Lot	1	429.24	429.00
Wire chief's desk	"	1	1013.97	1,014.00
Chief operator's desk	"	1	219.89	220.00
Main distributing frame	"	1	4284.72	4,285.00
Intermediate frame	"	1	480.00	480.00
Relay racks	"	1	381.12	381.00
Coil racks	"	1	823.20	823.00
Coil rack fuse panels	"	1	1410.07	1,410.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON SUBSCRIBER (CONT'D)				
Lincoln Office (Cont'd)				
Misc. equipment frames and racks	Lot	1	$ 492.65	$ 493.00
Cable racks	"	1	760.20	760.00
Power plant	"	1	12603.41	12,603.00
Cable and wire	"	1	12169.96	12,170.00
Miscellaneous items	"	1	421.97	422.00
Material				$ 80,494.00
Installation labor				29,783.00
Installation material				1,207.00
W. E. Co. Engineering				6,037.00
Freight and cartage				805.00
Contingencies				805.00
Total				$119,131.00
DAYTON TOLL				
Main Office				
In subscriber board.				
Toll switching trunks	Each	74	$ 48.3852	$ 3,581.00
Toll switching positions	"	2	17.92	18.00
Subscriber multiple (1 sect.)	"	9,100	.43825	3,988.00
Outgoing trunks (1 sect.)	"	80	.45575	36.00
Material				$ 7,623.00
Installation labor				2,821.00
Installation Material				114.00
W. E. Co. Engineering				572.00
Freight and cartage				76.00
Contingencies				76.00
Total				$ 11,282.00
East Office				
In subscriber board				
Toll switching trunks	Each	30	48.3852	1,453.00
Toll switching position	"	1	17.92	18.00
Subscriber multiple (½ sect.)	"	2,200	.43825	964.00

3-A - Central Office Telephone Equipment - Acct. 221 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON TOLL (Cont'd)				
East Office (Cont'd)				
Outgoing trunks (½ sect.)	Each	5	$ .45575	$ 5.00
Material				$ 2,439.00
Installation labor				902.00
Installation material				37.00
T. E. Co. Engineering				183.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,609.00
Garfield Office				
In subscriber board.				
Dial switching trunks	"	48	48.3852	2,322.00
Dial switching positions	"	1	17.92	18.00
Subscriber multiple (½ sect.)	"	3,300	..43825	1,446.00
Outgoing trunks (½ sect.)	"	30	.45575	14.00
Material				$ 3,800.00
Installation labor				1,406.00
Installation material				57.00
T. E. Co. Engineering				285.00
Freight and cartage				38.00
Contingencies				38.00
Total				$ 5,624.00
Lincoln Office				
In subscriber board.				
Dial switching trunks	"	30	48.3852	1,452.00
Dial switching positions	"	1	17.92	18.00
Subscriber multiple (½ sect.)	"	1,600	.43825	701.00
Outgoing trunks (½ sect.)	%	10	.45575	5.00
Material				$ 2,176.00
Installation labor				805.00
Installation material				33.00
T. E. Co. Engineering				163.00
Freight and cartage				22.00
Contingencies				22.00
Total				$ 3,221.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON TOLL (CONT'D)				
Toll Board				
No. 1, 5 panel, 2 position, low type, toll sections	Each	15	$ 295.00	$ 4,425.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	50.00	50.00
Toll multiple (12 sects.)	"	200	19.2565	3,851.00
Outgoing trunks (12 sects.)	"	240	6.948	1,668.00
Switching trunk circuits	"	14	1.575	22.00
Recording answering jacks	"	50	24.577	1,229.00
Recording multiple (3 sects.)	"	50	included	- -
Toll cord circuits	"	228	28.9375	6,598.00
Recording cord circuits	"	48	27.22025	1,307.00
Toll line positions	"	24	49.69	1,193.00
Toll recording positions	"	6	30.92	186.00
Toll loops (spl. subs.)	"	50	8.734	437.00
Toll answering jacks - with keys	"	180	7.62525	1,373.00
Toll answering jacks - without keys	"	120	1.575	189.00
Interposition trunks	"	20	9.6676	193.00
Night alarm circuits	"	1	7.86	8.00
Miscl. equipment in sections	Lot	1	661.06	661.00
Intermediate frame	"	1	264.00	264.00
Relay racks	"	1	115.20	115.00
Coil racks fuse panel	"	1	319.42	319.00
Miscl. equipment frames and racks	"	1	307.58	308.00
Toll test panel and associated equipment	"	1	4932.61	4,933.00
Chief operator's desk	"	1	470.46	470.00
Supervisor's stands	"	1	476.84	477.00
Cable and wire	"	1	3356.32	3,356.00

3 - CENTRAL OFFICE EQUIPMENT

-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON TOLL (CONT'D)				
Toll Board (Cont'd)				
iscellaneous Items	Lot	1	included	$ --
terial				$ 36,746.00
stallation labor				12,486.00
stallation material				506.00
. Co. Engineering				2,531.00
eight and cartage				337.00
ntingencies				337.00
Total				$ 49,943.00
DECATUR TOLL				
wire toll test panel and associated equipment	Lot	1	53.81	54.00
terial				$ 54.00
or, supervision and tool expense				6.00
stallation material				1.00
ply expense				2.00
ight and cartage				1.00
ntingencies				1.00
Total				$ 65.00
DEFIANCE TOLL				
wire toll test panel and associated equipment	Lot	1	207.28	207.00
erial				$ 207.00
or, supervision and tool expense				25.00
stallation material				2.00
ply expense				8.00
ight and cartage				2.00
ntingencies				2.00
Total				$ 246.00
DELAWARE TOLL				
l test panels and associated equipment	"	1	845.12	845.00
cellaneous equipment	"	1	16.80	17.00
erial				$ 862.00
or, supervision and tool expense				106.00
stallation material				9.00
ply expense				34.00
ight and cartage				9.00
ntingencies				9.00
Total				$ 1,029.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DELPHOS TOLL				
40 wire toll test panel (K.S.S.) and associated equipment	Lot	1	$ 345.09	$ 345.00
Material				$ 345.00
Labor, supervision and tool expense				82.00
Installation material				3.00
Supply expense				14.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 450.00
DESHLER TOLL				
41 wire toll test panel and associated equipment	"	1	148.47	$ 148.00
Material				$ 148.00
Labor, supervision and tool expense				18.00
Installation material				1.00
Supply expense				8.00
Freight and cartage				1.00
Contingencies				2.00
Total				$ 176.00
DONNELLSVILLE SUBSCRIBER				
1 position magneto switchboard, equipped for 75 lines, 15 cord circuits, K.S.S.	Each	1	533.51	534.00
Miscellaneous equipment	Lot	1	228.65	229.00
Material				$ 763.00
Labor, supervision and tool expense				95.00
Installation material				8.00
Supply expense				31.00
Freight and cartage				8.00
Contingencies				8.00
Total				$ 911.00
DOVER TOLL				
41 wire toll test panel and associated equipment	Lot	1	719.89	720.00
Material				$ 720.00
Labor, supervision and tool expense				90.00
Installation material				7.00
Supply expense				
Freight and cartage				
Contingencies				
Total				

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DRESDEN SUBSCRIBER				
No. E167, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	3	$ 711.34	$ 2,134.00
Miscellaneous equipment	Lot	1	914.58	915.00
Material				$ 3,049.00
Labor, supervision and tool expense				374.00
Installation material				30.00
Supply expense				122.00
Freight and cartage				30.00
Contingencies				30.00
Total				$ 3,635.00
DRESDEN TOLL				
In subscriber board				
1 6C calculagraph	Each	1	69.16	69.00
1 19A drops (single mtd.)	"	15	1.65	25.00
Jacks (239A)	"	15	.44	7.00
Factory wiring	"	15	.25	4.00
1 wire toll test panel and associated equipment	Lot	1	284.13	284.00
Material				$ 389.00
Labor, supervision and tool expense				48.00
Installation material				4.00
Supply Expense				16.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 465.00
DUBLIN SUBSCRIBER				
1 position magneto switchboard, equipped for 92 lines, 15 cord circuits, North	Each	1	654.43	654.00
Miscellaneous equipment	Lot	1	280.47	280.00
Material				$ 934.00
Labor, supervision and tool expense				114.00
Installation material				9.00
Supply expense				37.00
Freight and cartage				9.00
Contingencies				9.00
				$ 1,112.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DUBLIN TOLL				
20 wire toll test panel and associated equipment	Lot	1	$ 69.08	$ 69.00
Material				69.00
Labor, supervision and tool expense				8.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 83.00
DUNKIRK TOLL				
40 wire toll test panel and associated equipment	Lot	1	95.22	95.00
Material				$ 95.00
Labor, supervision and tool expense				12.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 114.00
EAST LIVERPOOL SUBSCRIBER				
No. 1, 7 panel, 3 position, 5,600 line sections, subscriber	Each	6	476.00	2,[illegible]
Cable turning section	"	1	135.00	[illegible]
End panel	"	1	68.00	[illegible]
Subscriber answering jacks	"	3,280	4.4269	14,[illegible]
Rural answering jacks	"	80	7.635	[illegible]
Subscriber multiple (6 sects.)	"	3,200	2.6225	8,[illegible]
Rural multiple (1 sect.)	"	80	1.3735	[illegible]
Outgoing trunks (6 sects.)	"	80	2.989	[illegible]
Subscriber line positions	"	13	23.332	[illegible]
Rural positions	"	2	43.1944	[illegible]
Trouble positions (1 position)	Lot	1	112.46	[illegible]
Subscriber cord circuits	Each	221	24.00	$ [illegible]
Rural cord circuits	"	34	56.1293	[illegible]
Ring down trunks	"	20	14.075	
Night alarm circuits	"	1	8.89	
Misel. equipment in sections	Lot	1	830.61	
Chief operator's desk	"	1	833.0	

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
EAST LIVERPOOL SUBSCRIBER (CONT'D)				
ire Chief's desk	Lot	1	$ 1746.15	$ 1,746.00
ssignment clerk's desk	"	1	80.00	80.00
ervice observing desk	"	1	583.02	583.00
in distributing frame	"	1	4117.15	4,117.00
termediate frame	"	1	630.00	630.00
lay racks	"	1	806.40	806.00
ll rack	"	1	193.00	193.00
ll rack fuse panel	"	1	469.20	469.00
er plant	"	1	5647.76	5,648.00
battery cabinet	"	1	Included	- --
racks	"	1	222.00	222.00
and wire	"	1	4829.60	4,830.00
llaneous items	"	1	417.63	418.00
ial				$ 56,342.00
llation labor				20,847.00
llation material				845.00
Co. Engineering				4,226.00
and cartage				563.00
ancies				563.00
tal				$ 83,386.00
ST LIVERPOOL TOLL				
panel, 3 position, 5600				
sections, subscriber	Each	1	476.00	476.00
panel, 2 position, 4000				
sections, subscriber	"	3	410.00	1,230.00
ding section	"	1	135.00	135.00
	"	1	68.00	68.00
ing jacks	"	60	8.2567	495.00
ultiple (5 panel)	"	1,500	1.94191	2,913.00
(5 panel)	"	80	7.0354	563.00
(4 sects.)	"	60	2.8567	171.00
(1 sect.)	"	20	21.6965	434.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduct Cost Be
EAST LIVERPOOL TOLL (CONT'D)				
Toll cord circuits	Each	72	$ 28.9375	$ 2,08
Recording cord circuits	"	3	27.22025	8
Toll line positions	"	8	49.69	39
Toll recording positions	"	1	30.92	3
Night alarm circuits	"	1	8.89	
Miscl. equipment in sections	Lot	1	482.72	48
Toll Test Panel				
In subscriber test panel	"	1	187.63	18
Cable racks	"	1	91.20	9
Cable and wire	"	1	501.74	50
Miscellaneous items	"	1	216.94	21
In subscriber board.				
Toll switching trunks	Each	20	48.3852	96
Toll switching position	"	1	17.92	1
Material				$11,5
Installation labor				4,2
Installation material				17
W. E. Co. Engineering				86
Freight and cartage				11
Contingencies				11
Total				$13,1
EAST PALESTINE SUBSCRIBER				
No. 9C, 2 panel, 1 position, 800 line multiple switchboard	Each	4	151.25	
Cable turning section	"	2	55.00	
Subscriber lines (4 panel)	"	520	4.915	2,
Rural lines (1)	"	40	3.998	
Outgoing trunks (4 panel)	"	20	2.0745	
Local to rural trunks	"	10	2.99225	
Subscriber line positions	"	2	19.892	
Rural positions	"	2	19.892	
Subscriber cord circuits	"	30	20.57	
Rural cord circuits	"	25	29.885	
Night alarm circuits	"	1	10.90	
Supervisor's telephone circuits, 1 division, 2 sections	Lot	1	26.13	
Miscel. equipment in sections	"	1	203.10	

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
EAST PALESTINE SUBSCRIBER (CONT'D)				
No. 70 Wire chief's desk	Lot	1	$ 291.82	$ 292.00
Main distributing frame	"	1	563.48	563.00
Coil rack	"	1	68.04	68.00
Power plant	"	1	1586.88	1,587.00
Cable racks	"	1	51.53	51.00
Cable and wire	"	1	578.39	578.00
Miscellaneous items	"	1	274.22	274.00
Material				$ 8,599.00
Installation labor				3,182.00
Installation material				129.00
T. & T. Co. Engineering				645.00
Freight and cartage				86.00
Contingencies				86.00
Total				$12,727.00
EAST PALESTINE TOLL				
No. 75, 2 panel, 1 position, 800 line multiple switchboard	Each	2	151.25	302.00
Toll answering jacks	"	10	6.3595	64.00
Toll multiple (4 panel)	"	520	.67	348.00
Toll multiple (1)	"	40	.685	27.00
Toll multiple (ans. jacks)	"	20	.685	14.00
Toll trunks (1)	"	20	.685	14.00
Toll trunks	"	5	4.088	20.00
Toll positions	"	2	19.44	39.00
Toll circuits	"	19	28.822	548.00
Toll multiple (3)	"	20	2.055	41.00
Toll operator's telephone circuit,	Lot	1	3.89	4.00
Toll station equipment in sections	"	1	200.10	200.00
Toll test panel and associated	"	1	644.98	645.00

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COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
EAST PALESTINE TOLL (CONT'D)				
Cable and wire	Lot	1	$ 321.10	$ 321.00
Material				$ 2,587.00
Installation labor				957.00
Installation material				39.00
W. E. Co. Engineering				194.00
Freight and cartage				26.00
Contingencies				26.00
Total				$ 3,829.00
EATON TOLL				
40 wire toll test panel and associated equipment	"	1	$ 130.94	$ 131.00
Material				131.00
Labor, supervision and tool expense				16.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 155.00
EDGERTON TOLL				
In subscriber board.				
No. 51E Comb. drop-and-jack	Each	1	2.80	3.00
No. 301 jacks	"	3	1.00	3.00
Material				$ 6.00
Labor, supervision and tool expense				1.00
Installation material				--
Supply expense				--
Freight and cartage				--
Contingencies				--
Total				$ 7.00
ELYRIA TOLL				
No. 1 toll test panel and associated equipment	Lot	1	1506.36	1,506.00
Material				$ 1,506.00
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
KNON SUBSCRIBER				
1 position home made magneto switchboard, equipped for 30 lines, 10 cord circuits	Each	1	$ 213.40	$ 213.00
Miscellaneous equipment	Lot	1	91.46	91.00
Material				$ 304.00
Labor, supervision and tool expense				37.00
Installation material				3.00
Supply expense				12.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 362.00
KNON TOLL				
40 wire toll test panel and associated equipment	Lot	1	107.13	107.00
Material				$ 107.00
Labor, supervision and tool expense				13.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 127.00
FINDLAY SUBSCRIBER				
b, 10, 8 panel, 3 position, 9600 line sections, subscriber	Each	5	489.00	2,445.00
able turning section	"	1	235.00	235.00
d panel	"	1	75.00	75.00
scriber answering jacks	"	2,320	3.49	8,097.00
al answering jacks	"	110	3.455	380.00
scriber multiple (4-2/3 sects.)	"	4,200	2.5055	10,523.00
al multiple (3)	"	120	1.614	194.00
going trunks (4-2/3 sects.)	"	80	2.96921	238.00
scriber line positions	"	10	23.332	233.00
al positions	"	3	18.77	56.00
scriber cord circuits	"	180	36.186	6,513.00
cord circuits	"	39	58.99	2,301.00
positions (1 position)	Lot	1	112.46	112.00
's telephone circuits, sections, 5 sections	"	1	82.95	83.00
circuits	Each	3	8.29	25.00
nt in sections	Lot	1	1644.72	1,645.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
FINDLAY SUBSCRIBER (CONT'D)				
Wire chief's desk	Lot	1	$ 836.78	$ 837.00
Chief operator's desk	"	1	704.63	705.00
Repair desk	"	1	314.79	315.00
Service observing desk	"	1	650.50	650.00
Main distributing frame	"	1	624.00	624.00
Intermediate frame	"	1	560.00	560.00
Relay racks	"	1	476.16	476.00
Coil racks	"	1	470.40	470.00
Coil rack fuse panel	"	1	832.00	832.00
Miscel. equipment frames and racks	"	1	4871.22	4,871.00
Power plant	"	1	9146.75	9,147.00
Cable and wire	"	1	8177.60	8,178.00
Cable racks	"	1	332.00	332.00
Miscellaneous items	"	1	included	____
Material				$61,182.00
Installation labor				23,636.00
Installation material				913.00
W. E. Co. Engineering				4,566.00
Freight and cartage				613.00
Contingencies				612.00
Total				$90,[illegible].00
FINDLAY TOLL				
No. 1, 5 panel, 2 position, low type toll sections	Each	4	295.00	1,[illegible].00
Cable turning sections	"	1	115.00	[illegible]
End panel	"	1	50.00	[illegible]
Toll answering jacks - primary	"	70	9.341	[illegible]
Toll multiple (4 sects.)	"	180	6.2965	[illegible]
Outgoing trunks (4 sects.)	"	60	2.38067	[illegible]
Recording trunks	"	30	22.339	[illegible]

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
FINDLAY TOLL				
ll cord circuits	Each	74	$ 45.14577	$ 3,341.00
ll line positions	"	6	49.69	298.00
ll recording positions	"	2	30.92	62.00
ll loops (spl. subs.)	"	10	8.734	87.00
ll answering jacks - secondary	"	70	1.753	123.00
pervisor's telephone circuits	"	2	14.26	29.00
ght alarm circuits	"	2	7.77	16.00
sal. equipment in sections	Lot	1	483.59	484.00
ll test panel and associated equipment	"	1	6479.49	6,479.00
ls and wire	"	1	1770.46	1,770.00
cellaneous items	"	1	451.19	451.00
In subscriber board.				
l switching trunks	Each	36	30.916	1,113.00
l switching position	"	1	17.92	18.00
scriber multiple (1/3 sect.)	"	1,400	.446	624.00
going trunks (1/3 sect.)	"	30	.4441	13.00
l multiple (1) 2-jack	"	60	.98	59.00
erial				$18,914.00
tallation labor				6,998.00
tallation material				284.00
T. Co. Engineering				1,419.00
ight and cartage				189.00
ingencies				189.00
Total				$27,993.00
FLETCHER SUBSCRIBER				
-167, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	1	711.34	711.00
cellaneous equipment	Lot	1	304.86	305.00
erial				$ 1,016.00
supervision and tool expense				124.00
tallation material				10.00
expense				41.00
and cartage				10.00
ncies				10.00
				$ 1,211.00

8 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
FOREST TOLL				
Toll test panel and associated equipment	Lot	1	$ 99.15	$ 99.00
Material				99.00
Labor, supervision and tool expense				12.00
Installation material				1.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 113.00
FOSTORIA SUBSCRIBER				
No. 1, 7 panel, 3 position, 4900 line sections, subscriber	Each	4	476.00	1,904.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	68.00	68.00
Subscriber answering jacks	"	1,400	3.364	4,710.00
Rural answering jacks	"	70	5.3365	374.00
Subscriber multiple (3-2/3 sects.)	"	2,100	2.2276	4,678.00
Rural multiple (1 sect.)	"	70	1.3735	96.00
Outgoing trunks (3-2/3 sects.)	"	60	1.7641	106.00
Subscriber line positions	"	7	23.332	163.00
Rural positions	"	2	43.1944	86.00
Subscriber cord circuits	"	119	21.686	2,580.00
Rural cord circuits	"	30	43.6813	1,310.00
Trouble positions (1 position)	Lot	1	112.46	112.00
Night alarm circuits	Each	1	8.79	9.00
Supervisor's telephone circuits, 1 division, 4 sections	Lot	1	47.64	48.00
Miscl. equipment in sections	"	1	575.88	576.00
Service observing desk	"	1	171.04	171.00
Wire chief's desk	"	1	935.52	936.00
Chief operator's desk	"	1	782.36	782.00
Main distributing frame	"	1	360.00	360.00
Intermediate frame	"	1	420.00	420.00
Relay racks	"	1	218.40	218.00
Coil racks	"	1	109.20	109.00
Coil rack fuse panel	"	1	555.18	555.00

3 - CENTRAL OFFICE EQUIPMENT

-1 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

FOSTORIA SUBSCRIBER (CONT'D)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
FOSTORIA SUBSCRIBER				
ble racks	Lot	1	$ 288.00	$ 288.00
sel. equipment frames and racks	"	1	1182.87	1,183.00
wer plant	"	1	4874.63	4,875.00
ble and wire	"	1	4067.93	4,068.00
terial				$ 30,921.00
tallation labor				11,441.00
tallation material				464.00
E, Co. Engineering				2,319.00
ight and Cartage				~~309.00~~
ntingencies				309.00
Total				$ 45,763.00
FOSTORIA TOLL				
In subscriber board.				
switching trunks	Each	15	30.916	464.00
switching positions	"	1	17.92	18.00
criber multiple (1/3 sect.)	"	700	.446	312.00
oing trunks (1/3 sect.)	"	20	.4441	9.00
switching trunk wiring	"	5	2.55	13.00
Toll Boar				
1, 5 panel, 2 position low				
ype toll section	Each	4	295.00	1,180.00
turning section	"	1	115.00	115.00
panel	"	1	50.00	50.00
answering jacks	"	70	9.341	654.00
multiple (4 sects.)	"	60	6.2965	378.00
oing trunks (4 sects.)	"	40	2.38067	95.00
ring trunks	"	10	22.339	223.00
cord circuits	"	80	45.14577	3,612.00
line positions	"	8	49.69	398.00
alarm circuits	"	1	7.77	8.00
l. equipment in sections	Lot	1	489.86	490.00
rview's stands	"	1	123.83	124.00
test panel and associated	"	1	1891.92	1,892.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
FOSTORIA TOLL (CONT'D)				
Cable and wire	Lot	1	$ 324.32	$ 324.00
Cable racks	"	1	28.80	29.00
Material				$ 10,388.00
Installation labor				3,844.00
Installation Material				154.00
W. E. Co. Engineering				779.00
Freight and cartage				104.00
Contingencies				104.00
Total				$ 15,373.00
FRANKLIN SUBSCRIBER				
No. 9C, 2 panel, 1 position, 800 line multiple switchboard	Each	3	146.50	440.00
Cable turning section	"	1	55.00	55.00
Subscriber multiple (1½)	"	340	3.7385	1,271.00
Outgoing trunks (3)	"	20	2.0745	41.00
Subscriber line positions	"	3	19.892	60.00
Subscriber cord circuits	"	45	20.57	926.00
Night alarm circuits	"	1	10.90	11.00
Miscl. equipment in sections	Lot	1	117.42	117.00
Wire chief's desk	"	1	289.25	289.00
Chief operators desk	"	1	234.05	234.00
Main distributing frame	"	1	72.00	72.00
Cable racks	"	1	136.00	136.00
Miscl. equipment frames and racks	"	1	412.32	412.00
Power plant	"	1	1634.69	1,635.00
Cable and wire	"	1	434.78	435.00
Material				$6,854.00
Installation labor				2,742.00
Installation material				137.00
W. E. Co. Engineering				686.00
Freight and cartage				92.00
Contingencies				92.00
Total				$ 10,603.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
FRANKLIN TOLL				
No. 9C, 2 panel, 1 position, 800 line multiple switchboard	Each	2	146.50	293.00
Toll answering jacks	"	20	3.957	79.00
Subscriber multiple (4 panel)	"	340	.67	228.00
Outgoing trunks (2)	"	20	.685	14.00
Recording trunks	"	10	4.088	41.00
Toll cord circuits	"	14	28.822	404.00
Toll line positions	"	2	19.44	39.00
Toll test panel and associated equipment	Lot	1	443.90	444.00
Material				$1,542.00
Installation labor				571.00
Installation material				23.00
T. & T. Co. Engineering				116.00
Freight and cartage				15.00
Contingencies				15.00
Total				$2,282.00
FORT RECOVERY TOLL				
No. 12A protectors	Each	2	1.82	4.00
No. 46A repeating coils	"	1	9.65	10.00
No. 33A condensers	"	2	2.20	4.00
Material				
Labor, supervision and tool expense				$ 18.00
Installation material				2.00
Supply expense				--
Freight and cartage				1.00
Contingencies				--
Total				--
				$ 21.00
FRAZEYSBURG TOLL				
Wire toll test panel and associated equipment	Lot	1	83.00	83.00
Material				
Labor, supervision and tool expense				$ 83.00
Installation material				10.00
Supply expense				1.00
Freight and cartage				3.00
Contingencies				1.00
				1.00
				$ 99.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 231 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
FREMONT TOLL				
No. 1 toll test panel and associated equipment	Lot	1	$ 2955.36	$ 2,955.00
Material				$ 2,955.00
Labor, supervision and tool expense				369.00
Installation material				59.00
Supply expense				118.00
Freight and cartage				59.00
Contingencies				59.00
Total				$ 3,559.00
GAHANNA SUBSCRIBER				
1 position magneto switchboard, equipped for 110 lines, 16 cord circuits, North	Each	1	782.47	782.00
Miscellaneous equipment	Lot	1	336.35	336.00
Material				$ 1,118.00
Labor, supervision and tool expense				137.00
Installation material				11.00
Supply expense				56.00
Freight and cartage				11.00
Contingencies				11.00
Total				$ 1,344.00
GAHANNA TOLL				
20 wire toll test panel and associated equipment	Lot	1	43.32	43.00
Material				$ 43.00
Labor, supervision and tool expense				5.00
Installation material				2.00
Supply expense				4.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 58.00
GALION TOLL				
No. 1 toll test panel and associated equipment	"	1	449.71	450.00
Material				$ 450.00
Labor, supervision and tool expense				55.00
Installation material				23.00
Supply expense				45.00
Freight and cartage				23.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
GALLIPOLIS SUBSCRIBER				
No. 9C, 2 panel, 1 position, 800 line multiple switchboard	Each	4	$ 146.50	$ 586.00
[illegible] turning section	"	1	55.00	55.00
[illegible] panel	"	1	25.00	25.00
[illegible]scriber multiple (4-panel)	"	660	4.915	3,244.00
[illegible]l multiple (1)	"	40	3.998	160.00
[illegible]going trunks (4)	"	20	2.0745	41.00
[illegible]scriber line positions	"	3	19.892	60.00
[illegible]l positions	"	1	19.892	20.00
[illegible]scriber cord circuits	"	40	20.57	823.00
[illegible]l cord circuits	"	10	29.885	299.00
[illegible]t alarm circuits	"	1	10.90	11.00
[illegible], equipment in sections	Lot	1	67.63	68.00
[illegible]f operators desk	"	1	234.05	234.00
[illegible] chief's desk	"	1	289.25	289.00
[illegible] racks (protectors)	"	1	689.04	689.00
[illegible] distributing frame	"	1	151.75	152.00
[illegible]r plant	"	1	1673.84	1,674.00
[illegible]s and wire	"	1	432.15	432.00
[illegible] racks	"	1	117.36	117.00
[illegible]llaneous items	"	1	80.00	80.00
[illegible]rial				$ 9,059.00
[illegible]llation labor				3,352.00
[illegible]llation material				136.00
[illegible] Co. Engineering				679.00
[illegible]t and cartage				91.00
[illegible]ngencies				91.00
[illegible]tal				$ 13,408.00
[illegible]LIPOLIS TOLL				
[illegible] panel, 1 position, 800 [illegible]ultiple switchboard	Each	2	146.50	293.00
[illegible] multiple (4 panel)	"	660	.67	442.00
[illegible]ple (1)	"	40	.685	27.00
[illegible]e (1)	"	40	.685	27.00
[illegible]nks (2)	"	20	.685	14.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproducti Cost New
GALLIPOLIS TOLL (CONT'D)				
Recording trunks	Each	10	4.088	41.
Toll cord circuits	"	16	28.822	461.
Toll line positions	"	2	19.44	39.
Misel. equipment in sections	Lot	1	52.15	52.
Toll test panel and associated equipment	"	1	2283.04	2,283.
Toll protectors	"	1	50.80	51.
Cable and wire	"	1	125.55	126.
Material				$3,554.
Installation labor				1,437.
Installation material				88.
W. E. Co. Engineering				239.
Freight and cartage				91.
Contingencies				89.
Total				$5,703.
GALLOWAY SUBSCRIBER				
1 position magneto switchboard, equipped for 60 lines, 12 cord circuits, North	Each	1	426.80	427.
Miscellaneous equipment	Lot	1	182.92	183.
Material				$ 432.
Labor, supervision and tool expense				73.
Installation material				6.
Supply expense				34.
Freight and cartage				6.
Contingencies				6.
Total				$ 557.
GALLOWAY TOLL				
20 wire toll test panel and associated equipment	"	1	43.32	43.
Material				$ 38.
Labor, supervision and tool expense				1.
Installation material				-
Supply expense				1.
Freight and cartage				-
Contingencies				-
Total				

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
GATES MILL SUBSCRIBER				
No. 102 modified P.B.X. switchboard, 2 panel, 1 position sections	Each	1	$ 135.92	$ 136.00
Subscriber answering jacks	"	60	2.145	129.00
Subscriber line positions	"	1	20.05	20.00
Subscriber cord circuits	"	15	11.55	173.00
Night alarm circuits	"	1	4.93	5.00
Miscl. equipment in sections	Lot	1	3.40	3.00
Distributing frame	"	1	68.40	68.00
Power plant	"	1	268.33	268.00
Cable and wire	"	1	11.55	12.00
Miscellaneous items	"	1	4.10	4.00
Material				$ 818.00
Labor, supervision and tool expense				100.00
Installation material				8.00
Supply expense				33.00
Freight and cartage				8.00
Contingencies				8.00
Total				$ 975.00
GATES MILL TOLL				
Toll test panel (special) and associated equipment	Lot	1	150.10	150.00
Cable and wire	"	1	10.97	11.00
Miscellaneous items	"	1	1.20	1.00
Material				$ 162.00
Labor, supervision and tool expense				20.00
Installation material				2.00
Supply expense				6.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 194.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
GENEVA TOLL				
40 wire toll test panel and associated equipment	Lot	1	$ 117.82	$ 118.00
Material				$ 118.00
Labor, supervision and tool expense				14.00
Installation material				1.00
Supply expense				6.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 141.00
GEORGETOWN TOLL				
40 wire toll test panel and associated equipment	"	1	185.45	185.00
Material				$ 185.00
Labor, supervision and tool expense				21.00
Installation material				1.00
Supply expense				7.00
Freight and cartage				1.00
Contingencies				2.00
Total				$ 221.00
GERMANTOWN TOLL				
40 wire toll test panel and associated equipment	"	1	179.37	179.00
Material				$ 179.00
Labor, supervision and tool equipment				21.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				1.00
Contingencies				2.00
Total				$ 212.00
GIBSONBURG TOLL				
Protectors	Each	5	1.10	1.00
Repeating coils	"	2	6.50	4.00
Material				$ 5.00
Labor, supervision and tool expense				1.00
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
GIRARD SUBSCRIBER				
No. 10, 2 panel, 1 position switchboard sections	Each	4	$ 155.00	$ 620.00
[illegible] turning sections	"	2	64.15	128.00
[illegible]scriber answering jacks	"	500	2.41	1,205.00
[illegible]al answering jacks	"	20	6.1825	124.00
[illegible]scriber multiple (4 panel)	"	500	1.22	610.00
[illegible]al multiple (1)	"	20	.61	12.00
[illegible]going trunks (4 sects.)	"	60	2.788	167.00
[illegible]scriber line positions	"	3	16.65	50.00
[illegible]al positions	"	1	19.71	20.00
[illegible]scriber cord circuits	"	45	24.591	1,107.00
[illegible]al cord circuits	"	15	47.336	710.00
[illegible]ngdown trunks	"	40	14.08	563.00
[illegible]pervisors telephone circuits	"	1	11.38	11.00
[illegible]ght alarm circuits	"	1	9.62	10.00
[illegible]sc. equipment in sections	Lot	1	344.20	344.00
[illegible]re chief's desk	"	1	448.05	448.00
[illegible]in distributing frame	"	1	1551.00	1,551.00
[illegible]ll racks	"	1	92.82	93.00
[illegible]lay racks	"	1	38.40	38.00
[illegible]wer plant	"	1	1415.48	1,415.00
[illegible]y battery cabinet	"	1	46.86	47.00
[illegible]le and wire	"	1	965.68	966.00
[illegible]le racks	"	1	89.59	90.00
[illegible]cellaneous items	"	1	77.60	78.00
[illegible]erial				$10,407.00
[illegible]tallation labor				3,851.00
[illegible]tallation material				156.00
[illegible]. Co. Engineering				781.00
[illegible]ight and cartage				104.00
[illegible]tingencies				104.00
Total				$15,403.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
GIRARD TOLL				
No. 10, 2 panel, 1 position switchboard sections	Each	1	$ 155.00	$
Toll answering jacks	"	30	5.35	
Subscribers multiple (1)	"	300	.6445	
Toll multiple (1)	"	40	.6305	
Outgoing trunks (1)	"	40	.6445	
Recording trunks	"	10	9.344	
Toll cord circuits	"	15	50.4268	
Toll line positions	"	1	15.5675	
Misel. equipment in sections	Lot	1	45.22	
Relay racks	"	1	318.15	
Cable and wire	"	1	129.51	
Toll test panel and associated equipment	"	1	950.44	
Material				$
Installation labor				
Installation material				
W. E. Co. Engineering				
Freight and cartage				
Contingencies				
Total				$
GRADDENHUTTEN SUBSCRIBER				
1 position magneto switchboard, equipped for 46 lines, 12 cord circuits - North	Each	1	327.22	
Miscellaneous equipment	Lot	1	140.24	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
GLADENBUTTEN TOLL In subscriber board.				
Combined drop-and-jack	Each	1	$ 4.25	$ 4.00
Material				$ 4.00
Labor, supervision and tool expense				1.00
Installation material				--
Supply expense				--
Freight and cartage				--
Contingencies				--
Total				$ 5.00
GREENFIELD TOLL				
40 wire toll test panel and associated equipment	Lot	1	169.67	170.00
Material				$ 170.00
Labor, supervision and tool expense				21.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 204.00
GREENVILLE TOLL				
40 wire toll test panel and associated equipment	"	1	172.47	172.00
Material				$ 172.00
Labor, supervision and tool expense				21.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 206.00
GROVE CITY SUBSCRIBER				
Position magneto switchboard, equipped for 165 lines, 25 cord circuits, E. S. S.	Each	1	1173.71	1,174.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
GROVE CITY SUBSCRIBER (CONT'D)				
Miscellaneous equipment	Lot	1	$ 503.02	$ 503.00
Material				$ 1,677.00
Labor, supervision and toll expense				305.00
Installation material				17.00
Supply expense				67.00
Freight and cartage				17.00
Contingencies				17.00
Total				$ 2,000.00
GROVE CITY TOLL				
20 wire toll test panel and associated equipment	Lot	1	515.07	515.00
Material				$ 311.00
Labor, supervision and tool expense				63.00
Installation material				5.00
Supply expense				21.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 415.00
GROVEPORT SUBSCRIBER				
1 position magneto switchboards, equipped for 80 lines, 12½ cord circuits - North	Each	2	569.07	1,138.00
Miscellaneous equipment	Lot	1	487.78	488.00
Material				$ 1,638.00
Labor, supervision and tool expense				304.00
Installation material				16.00
Supply expense				68.00
Freight and cartage				16.00
Contingencies				16.00
Total				$ 2,088.00
GROVEPORT TOLL				
41 wire toll test panel and associated equipment	"	1	108.07	108.00
Material				$ 348.00
Labor, supervision and tool expense				13.00
Installation material				1.00
Supply expense				
Freight and cartage				
Contingencies				

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HARRISBURG SUBSCRIBER				
2 position magneto switchboard equipped for 120 lines, 24 cord circuits, K.S.S.	Each	1	$ 853.61	$ 854.00
Miscellaneous equipment	Lot	1	365.83	366.00
Material				
Labor, supervision and tool expense				$ 1,220.00
Installation material				149.00
Supply expense				12.00
Freight and cartage				49.00
Contingencies				12.00
Total				12.00
				$ 1,454.00
HARRISBURG TOLL				
10 wire toll test panel and associated equipment	"	1	62.64	63.00
Material				
Labor, supervision and tool expense				$ 63.00
Installation material				8.00
Supply expense				1.00
Freight and cartage				3.00
Contingencies				1.00
Total				1.00
				$ 77.00
HARTVILLE SUBSCRIBER				
No. 1157, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	2	711.34	1,423.00
Miscellaneous equipment	Lot	1	609.72	610.00
Material				
Labor, supervision and tool expense				$ 2,033.00
Installation material				249.00
Supply expense				20.00
Freight and cartage				81.00
Contingencies				20.00
Total				20.00
				$ 2,423.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HARTVILLE TOLL				
In subscriber board.				
No. 19A drops	Each	10	$ 1.65	$ 16.50
No. 2 drop mtgs.	"	1	1.05	1.05
No. 179 jacks (239B)	"	10	.44	4.40
Factory wiring	"	10	.25	2.50
40 wire toll test panel and associated equipment	Lot	1	184.32	184.32
Material				$ 207.00
Labor, supervision and tool expense				35.00
Installation material				2.00
Supply expense				6.00
Freight and storage				2.00
Contingencies				1.00
Total				$ 253.00
HEBRON TOLL				
Protectors, dialing apparatus and miscellaneous equipment	"	1	78.86	78.86
Material				$ 79.00
Labor, supervision and tool expense				10.00
Installation material				1.00
Supply expense				1.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 93.00
HELENA TOLL				
Protectors	"	1	5.50	5.50
Material				$ 6.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 7.00

3 - CENTRAL OFFICE EQUIPMENT

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HICKSVILLE TOLL				
41 wire toll test panel and associated equipment	Lot	1	$ 128.88	$ 129.00
Material				$ 129.00
Labor, supervision and tool expense				16.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 153.00
HILLIARDS SUBSCRIBER				
1 position magneto switchboard, equipped for 112 lines, 14 cord circuits - North	Each	1	796.70	797.00
Miscellaneous equipment	Lot	1	341.44	341.00
Material				$ 1,138.00
Labor, supervision and tool expense				139.00
Installation material				11.00
Supply expense				46.00
Freight and cartage				11.00
Contingencies				11.00
Total				$ 1,356.00
HILLIARDS TOLL				
40 wire toll test panel and associated equipment		1	57.99	58.00
Material				$ 58.00
Labor, supervision and tool expense				7.00
Installation material				1.00
Supply expense				2.00
Freight and cartage				1.00
Contingencies				1.00
Total				70.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HILLSBORO TOLL				
41 wire toll test panel and associated equipment	"	1	$ 632.59	$ 633.
Material				$ 633.
Labor, supervision and tool expense				78.
Installation material				6.
Supply expense				23.
Freight and cartage				6.
Contingencies				6.
Total				$ 783.
HOLLAND SUBSCRIBER				
1 position magneto switchboard, equipped for 90 lines, 15 cord circuits -- North	Each	1	640.21	640.
Miscellaneous equipment	Lot	1	274.37	274.
Material				$ 914.
Labor, supervision and tool expense				113.
Installation material				9.
Supply expense				37.
Freight and cartage				9.
Contingencies				9.
Total				$ 1,091.
HOLLAND TOLL				
No. 76A repeating coils	Each	1	8.50	8.
No. 33A condensers	"	2	2.30	4.
Material				$ 12.
Labor, supervision and tool expense				1.
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 13.

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HUBBARD SUBSCRIBER				
3 - 1 position magneto switchboards, equipped for 245 lines, 30 cord circuits, K.S.S.	Lot	1	$ 1742.78	$ 1,743.00
Miscellaneous equipment	"	1	746.91	747.00
Material				2,490.00
Labor, supervision and tool expense				305.00
Installation material				25.00
Supply expense				100.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 2,970.00
HUBBARD TOLL				
In subscriber board.				
No. 301 combined drop-and-jack 1 wire toll test panel and associated equipment	Each	8	2.80	22.00
	Lot	1	171.85	172.00
Material				194.00
Labor, supervision and tool expense				24.00
Installation material				2.00
Supply expense				8.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 232.00
HUDSON TOLL				
1 wire toll test panel and associated equipment	Lot	1	162.04	162.00
Material				162.00
Labor, supervision and tool expense				20.00
Installation material				2.00
Supply expense				6.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 194.00

COMPANY WIDE APPRAISAL

3- CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost
HURON TOLL				
41 wire toll test panel and associated equipment	Lot	1	$ 106.77	$ 107.
Material				$ 107.
Labor, supervision andtool expense				13.
Installation material				1.
Supply expense				4.
Freight and cartage				1.
Contingencies				1.
Total				$ 127.
IRONTON TOLL				
2 - 41 wire toll test panels and associated equipment	Lot	1	2541.91	2,542.
Material				$2,542.
Labor, supervision and tool expense				311.
Installation material				25.
Supply expense				102.
Freight and cartage				25.
Contingencies				25.
Total				$3,050.

3 - CENTRAL OFFICE EQUIPMENT

1-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
JACKSON TOLL				
No. 10, 2 panel, 1 position, low type, toll sections, C.U.T.Co., including, 1 - No. 10, toll ticket cabinet, C.U.T.Co. 14- Toll cord circuits 2 - Toll line positions 1 - Night alarm circuit 10- Pay station lines 17- Miscl. incoming trunks 30- Toll answering jacks 1 - Lot Miscl. equipment in sections	Each	2	$991.31	$ 1,983.00
Toll test panel and associated equipment	Lot	1	c23.90	624.00
Cable and wire	"	1	132.66	133.00
Material				$ 2,740.00
Labor, supervision and tool expense				336.00
Installation material				27.00
Supply expense				110.00
Freight and cartage				27.00
Contingencies				27.00
Total				$ 3,267.00
JAMESTOWN SUBSCRIBER				
2 - 1 position magneto switchboards, equiped for 245 lines, 30 cord circuits, S.-C.	Lot	1	1,742.78	$ 1,743.00
Miscellaneous equipment	"	1	746.91	747.00
Material				$ 2,490.00
Labor, supervision and tool expense				305.00
Installation material				25.00
Supply expense				100.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 2,970.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
JEFFERSON TOLL				
Repeating coils and associated equipment	Lot	1	$ 24.60	$ 25.00
Material				25.00
Labor, supervision and tool expense				3.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 29.00
JEFFERSONVILLE SUBSCRIBER				
1 position magneto switchboards, equipped for 105 lines, 16 cord circuits - North	Each	2	746.91	$ 1,494.00
Miscellaneous equipment	Lot	1	320.10	320.00
Material				$ 1,814.00
Labor, supervision and tool expense				322.00
Installation material				14.00
Supply expense				72.00
Freight and cartage				15.00
Contingencies				15.00
Total				$ 2,252.00
JEFFERSONVILLE TOLL				
Drops - North	Each	10	1.65	16.00
Jacks "	"	10	.75	8.00
Drop mounting - North	"	1	1.00	1.00
Factory wiring	"	10	.25	2.00
20 wire toll test panel and associated equipment	Lot	1	38.90	39.00
Material				$ 66.00
Labor, supervision and tool expense				8.00
Installation material				1.00
Supply expense				8.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 85.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
JUNCTION CITY TOLL				
40 wire toll test panel and associated equipment	Lot	1	$ 90.98	$ 91.00
Material				$ 91.00
Labor, supervision and tool expense				11.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 109.00
KENT SUBSCRIBER				
panel, 3 position, 2400 line sections, subscriber, Garford	Each	2	440.00	880.00
able turning section	"	1	80.00	80.00
ad panel	"	1	50.00	50.00
Pigeon hole cabinet	"	1	8.50	8.00
Linoleum protector on end panel	"	1	1.35	1.00
ural answering jacks	"	50	6.08	404.00
scriber multiple (4 panels)	"	900	5.7414	5,167.00
ipping trunks (4 panel)	"	10	1.5376	15.00
ral to rural trunks	"	10	14.2476	140.00
scriber line positions	"	3	49.88	150.00
ral positions	"	2	46.41	93.00
bscriber cord circuits	"	45	52.527	2,355.00
ral cord circuits	"	26	48.8115	1,269.00
ey back jacks	"	5	1.36	7.00
gging up cord circuits	"	6	6.52	39.00
ght alarm circuits	"	1	14.15	14.00
ral, equipment in sections	Lot	1	525.85	525.00
rs chief's desk	"	1	267.44	267.00
s distributing frame	"	1	456.20	456.00
.C. battery and generator panels	"	1	71.83	72.00
ery racks	"	1	444.00	444.00
er plant	"	1	1,540.47	1,540.00
ers	"	1	59.80	60.00

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3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
KENT SUBSCRIBER (CONT'D)				
Cable and wire	Lot	1	$437.94	$ 438.00
Miscellaneous items	"	1	175.06	175.00
Material				$ 14,649.00
Installation labor				5,420.00
Installation material				220.00
W.E.Co. Engineering				1,099.00
Freight and cartage				146.00
Contingencies				146.00
				$ 21,660.00
KENT TOLL				
5 panel, 2 position, low type toll sections, S.C.	Each	1	295.00	$ 296.00
End panels	"	2	50.00	100.00
Rural answering jacks	"	20	5.77	115.00
Toll answering jacks	"	20	12.77	256.00
Toll multiple (1 sect.)	"	20	2.51	50.00
Outgoing trunks (1 sect.)	"	20	.51	10.00
Recording trunks	"	5	5.71	29.00
Toll cord circuits	"	20	28.94	579.00
Toll line positions	"	2	59.975	120.00
Night alarm circuits	"	1	4.05	4.00
Miscl. equipment in sections	Lot	1	213.92	214.00
Toll test panel and associated equipment	"	1	525.17	525.00
Cable and wire	"	1	39.50	40.00
Miscellaneous items	"	1	16.44	16.00
Material				$ 2,388.00
Installation labor				670.00
Installation material				25.00
W.E.Co. Engineering				179.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,430.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
RENTON TOLL				
panel, 2 positions, low type, toll sections, K.S.S., including				
20 - Toll answering jacks				
10 - Outgoing trunks (1 sect.)				
10 - Recording trunks				
20 - Toll cord circuits				
2 - Toll line positions				
1 - Night alarm circuits				
2 - Dialing cord circuits				
Misc. equipment in sections	Each	1	$1,413.72	$ 1,414.00
ble and wire	Lot	1	154.40	154.00
ll test panel and associated equipment	"	1	374.21	374.00
cellaneous items	"	1	306.73	307.00
terial				$ 2,249.00
tallation labor				834.00
tallation material				34.00
.00. Engineering				169.00
ight and cartage				22.00
tingencies				22.00
tal				$ 3,330.00
KINGSVILLE TOLL				
wire toll test panel and asso-ciated equipment	"	1	99.65	100.00
tal				$ 100.00
supervision and tool expense				12.00
tallation material				1.00
Expense				4.00
and cartage				1.00
ncies				1.00
				$ 119.00
LANCASTER SUBSCRIBER				
panel, 2 position, 3000 sections, subscriber	Each	4	394.00	$ 1,576.00
panel, 3 position, 5600 sections	"	2	476.00	952.00
section	"	1	135.00	135.00
	"	1	68.00	68.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LANCASTER SUBSCRIBER (CONT'D)				
Subscriber answering jacks	Each	2,200	$ 3.412	$ 7,506.40
Rural answering jacks	"	90	6.1464	553.18
Subscriber multiple - 5 panel (6-4/5)	"	3,300	3.69	12,177.00
Rural multiple (2 sects.)	"	140	1.8245	255.43
Outgoing trunks (6 sects.)	"	60	2.64	158.40
Subscriber positions	"	10	23.332	233.32
Rural positions	"	3	43.1944	129.58
Subscriber cord circuits	"	170	21.3664	3,632.89
Rural cord circuits	"	51	40.456	2,063.26
Trouble positions (1 position)	Lot	1	112.46	112.46
Supervisor's telephone circuits, 2 divisions, 6 sections	"	1	82.20	82.20
Night alarm circuits	Each	1	5.79	5.79
Miscl. equipment in sections	Lot	1	602.36	602.36
Local to rural trunks	Each	40	5.9285	237.14
Wire chief's desk	"	1	402.74	402.74
Chief operator's desk	"	1	633.00	633.00
Main distributing frame	"	1	432.00	432.00
Intermediate frame	"	1	362.00	362.00
Protector racks	"	1	40.00	40.00
Relay racks	"	1	224.00	224.00
Coil racks	"	1	83.16	83.16
Coil rack fuse panels	"	1	241.92	241.92
Condenser racks	"	1	22.66	22.66
Cable racks	"	1	268.00	268.00
Miscl. equipment frames and racks	"	1	2,131.30	2,131.30
Power plant	"	1	5,511.56	5,511.56
Cable and wire	"	1	7,021.15	7,021.15

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

- Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LANCASTER SUBSCRIBER (CONT'D)				
llaneous items	Each	1	$124.42	$ 124.00
ial				
llation labor				48,189.00
llation material				17,880.00
e. Engineering				723.00
ht and cartage				3,614.00
gencies				482.00
al				482.00
				$ 71,320.00
LANCASTER TOLL				
, 5 panel, 2 position, 3000				
sections (subscriber)	Each	2	394.00	786.00
nswering jacks	"	80	8.2567	661.00
ribor multilple (2 soots.)	"	3,300	.91	$,003.00
multiple (2 socts.)	"	140	1.8245	255.00
ultiple (2 socts.)	"	60	6.76283	406.00
ng trunks (2 soots.)	"	80	.91	73.00
ing trunks	"	10	7.034	70.00
ord circuits	"	32	46.9946	1,504.00
ino positions	"	4	20.27	81.00
isor telephone circuit, 2 ions	Lot	1	13.06	13.00
est panel and associated pment	"	1	1,125.84	1,126.00
al				
lation labor				$ 7,980.00
lation material				2,953.00
Engineering				120.00
and Cartage				598.00
encies				80.00
				80.00
				$ 11,811.00
LA HUR TOLL				
toll test panel and asso- d equipment	Lot	1	68.26	68.00
l				
pervision and tool expense				$ 68.00
ion material				5.00
				1.00
				3.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LA RUE TOLL (CONT'D)				
Freight and cartage				$ 1.00
Contingencies				1.00
Total				$ 82.00
LEBANON TOLL				
40 wire toll test panel and associated equipment	Lot	1	186.25	186.00
Material				$ 186.00
Labor, supervision and tool expense				23.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 222.00
LEETONIA SUBSCRIBER				
2 - 1 position magneto switchboards, equipped for 276 lines, 20 cord circuits, AM. Elect.	"	1	1,963.00	1,963.00
Miscellaneous equipment	"	1	841.41	841.00
Material				$ 2,804.00
Labor, supervision and tool expense				343.00
Installation material				28.00
Supply expense				112.00
Freight and cartage				14.00
Contingencies				28.00
Total				$ 3,329.00
LEETONIA TOLL				
1 position magneto switchboard, equipped for 10 toll lines, 15 cord circuits, Am.Elec.	Each	1	272.99	273.00
Toll test panel and associated equipment	Lot	1	318.10	318.00
Material				$ 591.00
Labor, supervision and tool expense				71.00
Installation material				5.00
Supply expense				24.00
Freight and cartage				3.00
Contingencies				6.00
Total				$ 700.00

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LEIPSIC TOLL				
40 wire toll test panel and associated equipment	Lot	1	$118.87	$119.00
Material				119.00
Labor, supervision and tool expense				15.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$142.00
LEMOYNE TOLL				
No. 47A repeating coil	Each	1	4.85	$5.00
No. 93A condensers	"	1	2.20	2.00
Material				$7.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$8.00
[illegible] SUBSCRIBER				
No. 2167, 1 position magneto switchboard, equipped for [illegible] lines, 10 cord circuits	"	1	711.34	$711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$1016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$1211.00

5 - CENTRAL OFFICE EQUIPMENT

5-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LIBERTY CENTER TOLL				
Protectors	Lot	1	$ 8.64	$ 4.32
Material				4.32
Labor, supervision and tool expense				-
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 4.32
LIMA TOLL				
Toll test panel and associated equipment		1	6038.14	$6038.14
Material				6038.14
Labor, supervision and tool expense				740.00
Installation material				60.00
Supply expense				242.00
Freight and cartage				60.00
Contingencies				60.00
Total				$7260.14
LINDEN HEIGHTS SUBSCRIBER				
No. K167, 1 position magneto switchboards, equipped for 100 lines, 10 cord circuits	Each	3	711.34	2134.02
Miscellaneous equipment	Lot	1	914.58	914.58
1 Position magneto switchboard, equipped for 150 lines, 15 cord circuits - North	Each	1	1067.01	1067.01
Miscellaneous equipment	Lot	1	457.29	457.29
Material				4572.90
Labor, supervision and tool expense				800.00
Installation material				60.00
Supply expense				180.00
Freight and cartage				60.00
Contingencies				60.00
Total				$5732.90
LINDEN HEIGHTS TOLL				
In subscriber board.				
No. 19A drops	Each	17	.05	$ .85
No. 1 drops mtgs.	"	4	.55	
No. 151 jacks	"	20	.44	

34 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LEBON HEIGHTS TOLL (CONT'D)				
In subscriber board (Cont'd)				
Battery wiring	Each	17	$ .25	$ 4.00
Material				$ 43.00
Labor, supervision and tool expense				5.00
Ventilation material				-
Supply expense				2.00
Freight and cartage				-
Contingencies				-
Total				$ 50.00
LEBON SUBSCRIBER				
Position magneto switchboards, equipped for 100 lines, 15 cord circuits. Am. Elec.	Each	3	711.34	2,134.00
Miscellaneous equipment	Lot	1	914.58	915.00
Material				$ 3,049.00
Labor, supervision and tool expense				374.00
Ventilation material				30.00
Supply expense				122.00
Freight and cartage				30.00
Contingencies				30.00
Total				$ 3,635.00
LEBON TOLL				
Position magneto switchboard, equipped for 10 toll lines, 10 cord circuits. K.S.S.	Each	1	424.00	424.00
Miscellaneous equipment	Lot	1	87.05	87.00
Material				$ 511.00
Labor, supervision and tool expense				63.00
Ventilation material				5.00
Supply expense				20.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 609.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LOCKBOURNE SUBSCRIBER				
1 position magneto switchboard, equipped for 70 lines, 7 cord circuits - North	Each	1	$ 497.94	$ 498.00
Miscellaneous equipment	Lot	1	213.40	213.00
Material				$ 711.00
Labor, supervision and tool expense				87.00
Installation material				7.00
Supply expense				28.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 847.00
LOGAN TOLL				
40 wire toll test panel and associated equipment	Lot	1	204.29	204.00
Material				$ 204.00
Labor, supervision and toll expense				25.00
Installation material				2.00
Supply expense				4.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 241.00
LONDON SUBSCRIBER				
No. 9C, 2 panel, 1 position, 800 line multiple switchboard	Each	7	146.50	1,026.00
Cable turning section	"	1	55.00	55.00
Subscriber multiple (4 panel)	"	800	4.3935	3,515.00
Rural multiple (2)	"	100	3.5175	352.00
Outgoing trunks (7)	"	20	2.0745	41.00
Subscriber line positions	"	4	23.92	96.00
Rural positions	"	3	23.92	72.00
Subscriber cord circuits	"	60	28.33	1,700.00
Rural cord circuits	"	45	34.203	1,539.00
Night alarm circuits	"	1	7.25	7.00
End panel	"	1	16.60	17.00
Angle sections	"	3	55.00	165.00
Miscl. equipment in sections	Lot	1	111.37	111.00
Main distributing frame	"	1	1,890.89	1,891.00

Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NDON SUBSCRIBER (CONT'D)				
racks	Lot	1	$ 128.00	$ 128.00
chief's desk	"	1	289.25	289.00
operator's desk	"	1	234.05	234.00
[illegible]	"	1	596.47	596.00
plant	"	1	1,402.39	1,402.00
laneous items	"	1	104.80	105.00
al				
lation labor				$ 13,041.00
lation material				4,825.00
Co. Engineering				195.00
t and cartage				978.00
gencies				130.00
al				130.00
				$ 19,299.00
ON TOLL				
, 2 panel, 1 position, line multiple switch- rd	Each	3	146.50	440.00
swering jacks	"	30	3.957	119.00
ber multiple (4 panel)	"	800	1.005	804.00
ultiple (3)	"	100	2.055	205.00
g trunks (3)	"	20	1.37	27.00
ng trunks	"	5	4.088	20.00
ne positions	"	3	19.44	58.00
rd circuits	"	21	28.822	605.00
equipment in sections	Lot	1	47.73	48.00
et panel and associated pment	"	1	369.66	370.00
nd wire	"	1	16.37	16.00
l				
ation labor				$ 3,712.00
ation material				1,003.00
. Engineering				41.00
and cartage				203.00
ncies				27.00
l				27.00
				$ 4,013.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LOUISVILLE SUBSCRIBER				
No. E167, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	4	$ 711.34	$ 2,845.36
Miscellaneous equipment	Lot	1	1,219.44	1,219.44
Material				$ 4,064.80
Labor, supervision and tool expense				406.48
Installation material				81.30
Supply expense				163.25
Freight and cartage				81.30
Contingencies				487.78
Total				$ 5,284.71
LOUISVILLE TOLL				
In subscribor board.				
No. 19A drops	Each	12	1.65	19.80
No. 1 drop mtgs.	"	3	.75	2.25
No. 179 jacks (239B)	"	12	.44	5.28
Factory wiring	"	12	.25	3.00
40 wire toll test panel and associated equipment	Lot	1	188.64	188.64
Material				$ 218.97
Labor, supervision and tool expense				21.90
Installation material				10.95
Supply expense				10.95
Freight and cartage				10.95
Contingencies				32.85
Total				$ 306.57
LORAIN TOLL				
41 wire toll test panel and associated equipment	Lot	1	950.28	950.28
Material				$ 1,103.32
Labor, supervision and tool expense				110.33
Installation material				55.17
Supply expense				55.17
Freight and cartage				55.17
Contingencies				165.50
Total				$ 1,544.66

- Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ADISON TOLL				
88A protectors	Each	5	$ 1.03	$ 5.00
rial				
r,supervision and tool expense				$ 5.00
allation material				1.00
ly expense				-
ght and cartage				-
ingencies				-
tal				-
				$ 6.00
GNOLIA SUBSCRIBER				
-167, 1 position magneto itchboard, equipped for 50 nes, 10 cord circuits	Each	1	355.67	356.00
llaneous equipment	Lot	1	152.43	152.00
al				
supervision and tool expense				$ 508.00
lation material				62.00
expense				5.00
t and cartage				20.00
gencies				5.00
al				5.00
				$ 605.00
OLIA TOLL				
ubscriber board				
drops	Each	8	1.65	13.00
rop mountings	"	2	.75	2.00
jacks (239B)	"	8	.44	4.00
wiring	"	8	.25	2.00
l				
upervision and tool expense				$ 21.00
ation material				3.00
expense				-
and cartage				1.00
ncies				-
l				-
				$ 25.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MANCHESTER TOLL				
41 wire toll test panel and associated equipment	Lot	1	$113.39	$ 113.00
Material				$ 113.00
Labor, supervision and tool expense				14.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 135.00
MANSFIELD TOLL				
No. 1, 5 panel, 2 position, low type toll sections, W.E.Co.	Each	2	295.00	590.00
Cable turning sections, W.E.Co.	"	1	115.00	115.00
4 panel, 2 position, low type toll sections, S-C	"	2	295.00	590.00
5 panel, 2 position, low type toll sections, Dean	"	2	295.00	590.00
End panel, Dean	"	1	50.00	50.00
Toll multiple -outward (4 sects.)	"	70	12.567	880.00
Outgoing trunks (2 sects.)	"	20	1.6325	33.00
Recording trunk answering jacks	"	20	2.5775	52.00
Interposition trunk relays (groups)	"	7	8.1857	57.00
Toll line positions	"	12	35.3442	424.00
Toll cord circuits	"	110	41.79782	4,598.00
Spl. toll loops-relays (groups)	"	3	25.0167	75.00
Night alarm circuits	"	1	6.86	7.00
Toll multiple - inward (2 sects.)	"	80	4.873	390.00
Toll answering jacks relays (groups)	"	70	7.5615	529.00
Toll answering jacks, secondary	"	70	1.9057	133.00
Outgoing trunks (6 sects.)	"	40	9.53	381.00
Miscl. equipment in sections	Lot	1	910.62	911.00
Two position (double sided) flat top recording table	Each	1	87.00	87.00
Recording trunks	"	20	11.63	233.00
Recording positions	"	2	14.17	28.00
Chief operator's desk	Lot	1	143.57	144.00
Toll test panel and associated equipment	"	1	3,875.22	3,875.00

3 - CENTRAL OFFICE EQUIPMENT

-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MANSFIELD TOLL (CONT'D)				
wer plant	Lot	1	$1,494.89	$ 1,495.00
termediate frame	"	1	76.80	77.00
lay rack	"	1	38.40	38.00
ble racks	"	1	21.60	22.00
ble and wire	"	1	1,214.73	1,215.00
cellaneous	"	1	23.28	23.00
erial				
tallation labor				$ 17,642.00
tallation material				6,528.00
E. Co. Engineering				265.00
ight and cartage				1,323.00
tingencies				176.00
Total				176.00
				$ 26,110.00
ANTUA SUBSCRIBER				
sition magneto switchboard, quipped for 100 lines, 10 ord circuits - North	Each	2	711.34	1,423.00
ellaneous equipment	Lot	1	609.72	610.00
rial				
r, supervision and tool expense				$ 2,033.00
allation material				249.00
ly expense				20.00
ght and cartage				81.00
ingencies				20.00
tal				20.00
				$ 2,423.00
NTUA TOLL				
subscriber board. - North	Each	6	1.65	10.00
tg. - North	"	2	1.00	2.00
- North	"	6	.75	4.00
y wiring	"	6	.25	2.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MANTUA TOLL (CONT'D)				
Material				$ 18.00
Labor, supervision and tool expense				3.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 22.00
MARIETTA SUBSCRIBER				
No. 1, 7 panel, 3 position, 4900 line sections, subscriber	Each	1/3	$476.00	159.00
No. 1, 5 panel, 2 position, 3500 line sections, subscriber	"	6½	394.00	2,561.00
Cable turning section	"	1	135.00	135.00
End panels	"	1	68.00	68.00
Angle sections	"	3	95.00	285.00
Subscriber answering jacks	"	1,900	3.412	6,482.80
Rural answering jacks	"	80	6.1464	491.71
Subscriber multiple (7½, 5 panel)	"	2,000	2.837	5,674.00
Rural multiple (1)	"	80	1.3735	109.88
Outgoing trunks (7½ - 5 panel)	"	80	3.22	257.60
Subscriber line positions	"	12	23.332	279.98
Rural positions	"	1	43.1944	43.19
Subscriber cord circuits	"	199	21.3664	4,251.92
Rural cord circuits	"	22	40.456	890.03
Trouble positions (1 position)	Lot	1	112.46	112.46
Subscriber to rural trunks	Each	10	5.69	56.90
Supervisor's telephone circuit, 2 divisions, 7 sections	Lot	1	55.78	55.78
Night alarm circuits	Each	1	9.60	9.60
Miscl. equipment in sections	Lot	1	674.55	674.55
Chief operator's desk	"	1	833.80	833.80
Wire chief's desk	"	1	657.28	657.28
Information desk	"	1	367.93	367.93
Main distributing frame	"	1	3,479.31	3,479.31
Intermediate frame	"	1	300.00	300.00
Relay racks	"	1	518.40	518.40
Coil racks	"	1	221.37	221.37

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MARIETTA SUBSCRIBER (CONT'D)				
...se panels	Lot	1	$ 347.16	$ 347.00
...ver plant	"	1	8,096.90	8,097.00
...D.C. battery panel	"	1	22.25	22.00
...D.C. generator panel	"	1	22.80	23.00
...ed alarm board	"	1	19.51	20.00
...le racks	"	1	137.30	137.00
...le and wire	"	1	5,037.26	5,037.00
...llaneous items	"	1	1,346.26	1,346.00
...rial				$ 44,006.00
...allation labor				16,282.00
...Co. Engineering				660.00
...ht a nd cartage				3,300.00
...ngencies				440.00
...tal				440.00
				$ 65,128.00
...IETTA TOLL				
...7 panel, 3 position, 4900 ...e sections (subscriber)	Each	2/3	476.00	318.00
...5 panel, 2 position, 3500 ...e sections (subscriber)	"	1½	394.00	591.00
...iber multiple (2½ 5-panel)	"	2,000	1.1141	2,228.00
...ultiple (5)	"	60	7.736	464.00
...ng trunks (2½, 5 panel)	"	80	1.1503	92.00
...ing trunks	"	10	7.608	76.00
...ord circuits	"	54	51.17742	2,764.00
...ine positions	"	5	31.084	155.00
...swering jacks		60	9.775	586.00
...ser's telephone circuit, ...ections	Lot	1	7.48	7.00
...larm circuit	Each	1	8.00	8.00
...equipment in sections	Lot	1	352.14	352.00
...f's desk	"	1	2,021.69	2,022.00
...f seats	"	1	80.80	81.00

.- Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ARIETTA TOLL (CONT'D)				
e and wire	Lot	1	$475.56	$ 476.00
ellaneous items	"	1	149.34	149.00
rect				$ 10,369.00
allation labor				3,837.00
allation material				156.00
. Co. Engineering				778.00
ght and cartage				104.00
ingencies				104.00
otal				$ 15,348.00
ARION TOLL				
test panel and associated quipment	Lot	1	5,104.57	5,105.00
rial				$ 5,105.00
,supervision and tool expense				625.00
llation material)				51.00
y expense				204.00
ht and cartage				51.00
ngencies				51.00
tal				$ 6,087.00
RLBORO SUBSCRIBER				
167, 1 position magneto itchboard, equipped for lines,10 cord circuits	Each	1	355.67	356.00
llaneous equipment	Lot	1	152.42	152.00
ial				$ 508.00
,supervision and tool expense				62.00
llation material				5.00
y expense				20.00
ht and cartage				5.00
ngencies				5.00
tal				$ 605.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ARLBORO TOLL				
In subscriber board.				
No. 19A drops, single mtgs.	Each	3	$ 1.65	$
No. 239A jacks	"	3	.44	
Factory wiring	"	3	.25	
20 wire toll test panel and associated equipment	Lot	1	57.32	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$
MARTINS FERRY SUBSCRIBER				
No. 10, 2 panel, 1 position switchboard section, subscriber	Each	9	155.00	1,395.00
Cable turning sections	"	2	64.15	128.00
Subscriber answering jacks	"	800	2.41	1,928.00
Rural answering jacks	"	20	6.1285	123.00
Local to rural trunks	"	10	6.252	63.00
Subscriber multiple, 4 panel	"	900	2.945	2,650.00
Outgoing trunks, 4 panel	"	100	3.0917	309.00
Subscriber switching trunks	"	50	23.28	1,164.00
Subscriber line positions	"	5	16.55	83.00
Rural line positions	"	2	19.71	39.00
Subscriber switching positions	"	2	33.00	66.00
Subscriber cord circuits	"	75	24.591	1,844.00
Rural cord circuits	"	30	41.974	1,259.00
Incoming r.d. trunks	"	40	14.08	563.00
Supervisor's telephone circuit, 1 division, 9 positions	Lot	1	42.45	42.00
Night alarm circuits	Each	1	9.62	10.00
Miscl. equipment in sections	Lot	1	255.21	255.00
Chief operator's desk	"	1	255.96	256.00
Wire chief's desk	"	1	334.37	334.00
Fuse racks (protectors)	"	1	731.08	731.00
Main distributing frame	"	1	225.15	225.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MARTINS FERRY SUBSCRIBER (CONT'D)				
Intermediate frame	Lot	1	$ 80.00	$ 80.00
Relay racks	"	1	53.20	53.00
Coil racks	"	1	107.25	107.00
Power plant	"	1	1539.82	1540.00
Cable racks	"	1	210.91	211.00
Cable and wire	"	1	1974.62	1975.00
Miscellaneous items	"	1	246.71	247.00
Material				$ 17680.00
Installation labor				6542.00
Installation material				265.00
P. E. Co. Engineering				1326.00
Freight and cartage				177.00
Contingencies				177.00
Total				$ 26167.00
MARTINS FERRY TOLL				
In subscriber board. Toll switching trunks	Each	9	34.19125	308.00
Toll test panel and associated equipment	Lot	1	23.00	23.00
Material				$ 331.00
Installation labor				122.00
Installation material				5.00
P. E. Co. Engineering				25.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 489.00
MARYSVILLE TOLL				
5 panel, 2 position, low type toll sections, Dean including 10 toll station answering jacks 20 toll answering jacks 10 [illegible] trunks [illegible] trunks [illegible] circuits [illegible] positions [illegible] arm circuit	Each	1	395.00	395.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MARYSVILLE TOLL (CONT'D)				
1 lot Miscl. equipment in section	Lot	1	$ 837.07	$ 837.00
Toll test panel and associated equipment	"	1	137.23	137.00
Cable and wire	"	1	28.47	28.00
Miscellaneous items	"	1	73.36	73.00
Material				$ 1,470.00
Installation labor				544.00
Installation material				22.00
W. E. Co. Engineering				110.00
Freight and cartage				15.00
Contingencies				15.00
Total				$ 2,176.00
MASSILLON SUBSCRIBER				
Primary line switches	Each	2,475	4.60	11,385.00
Primary master switches	"	33	27.65	912.00
Primary line switch frames (200)	"	13	728.15	9,466.00
Secondary line switches	"	330	3.85	1,270.00
Secondary master switches	"	20	32.40	648.00
Secondary line switch frames (200)	"	3	728.15	2,184.00
First selectors	"	180	28.30	5,094.00
Selector frames	"	1	387.35	387.00
Special second selectors	"	37	28.30	1,047.00
Second selectors	"	223	28.30	6,311.00
Special third selectors	"	35	28.30	990.00
Selector banks	"	19	68.05	1,293.00
Connectors, combination	"	309	39.60	12,236.00
Connectors, trunk hunting	"	20	39.60	792.00
Connector frames	"	6	99.65	598.00
Test connectors	"	43	26.85	1,154.00
Test distributors	"	3	40.75	122.00
Reverting call switches	"	5	36.00	180.00
Peg count registers (conn)	"	43	13.20	568.00
Busy registers	"	10	13.20	132.00
Peg count registers (m.s)	"	33	13.20	436.00
Overflow registers (m.s.)	"	33	13.20	436.00
Special "A" Board No. 1D, 2 panel, 1 position sections, subscriber	"	5	155.00	776.00

- Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MASSILLON SUBSCRIBER (CONT'D)				
le turning section	Each	1	$ 80.00	$ 80.00
panel	"	1	25.00	25.00
scriber line positions	"	5	31.66	158.00
ir clerk's answering jacks	"	10	3.7875	38.00
rmation trunks	"	10	3.7875	38.00
rcepting trunks	"	100	3.7875	379.00
" toll to desks trunks (Toll)	"	10	- --	- --
" toll to operator trunks	"	10	- --	- --
" toll answering jacks	"	20	- --	- --
" toll multiple	"	40	- --	- --
line relays	"	60	- --	- --
Total special "A" Boar				1,493.00
Charge 75% to subscriber and 25% to toll.				
Subscriber portion 75%				1,120.00
distributing frame	Lot	1	4284.73	4,285.00
visory cabinet	"	1	425.78	426.00
ediate frame	"	1	83.00	83.00
hief's desk	"	1	1410.07	1,410.00
operators desk	"	1	833.80	834.00
plant	"	1	9452.25	9,452.00
and wire	"	1	9735.97	9,736.00
racks	"	1	380.10	380.00
lanseous items	"	1	421.97	422.00
l				$ 85,790.00
lation labor				31,742.00
lation material				1,287.00
. Engineering				6,434.00
and cartage				858.00
mies				858.00
al				$126,969.00

5-
3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MASSILLON TOLL -				
In special "A" board.				
"A-B" toll to desks trunks	Each	10	$ 1.47	$ 15.00
"A-B" toll to operator trunks	"	10	1.47	15.00
"A-B" toll answering jacks	"	20	1.47	29.00
"A-B" toll multiple (1)	"	40	1.47	59.00
Toll line relays	Groups	40	15.04875	602.00
Charge 25% of special "A" boards and positional equipment to toll				373.00
Toll switchboard				
No. 1, 5 panel, 2 position, low type toll sections	Each	5	295.00	1,475.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	50.00	50.00
Toll answering jacks	"	70	9.341	654.00
Toll multiple (5 sects.)	"	60	7.870625	472.00
Outgoing trunks (5 sects.)	"	60	2.9458	177.00
Recording trunks	"	20	22.339	447.00
Toll cord circuits	"	68	45.14577	3,070.00
Recording cord circuits	"	12	27.22025	327.00
Toll line positions	"	8	49.69	398.00
Recording positions	"	2	30.92	62.00
Night alarm circuits	"	1	7.77	8.00
Dialing circuits	"	10	15.60	156.00
Supervisor's telephone circuits, 2 divisions, 5 sections	Lot	1	75.66	76.00
Miscl. equipment in sections	"	1	604.49	604.00
Automatic equipment				
First selectors	Each	30	28.30	849.00
Second selectors (transmission)	"	46	32.10	1,477.00
Connectors (trunk hunting)	"	10	39.90	399.00
Selector banks	"	14	6.805	95.00
Busy registers	"	1	13.20	13.00
No. 15T, 2 position, 2 sided chief operator's desk	Lot	1	434.17	434.00
Toll test panel and associated equipment	"	1	16749.81	16,750.00
Jack boxes	"	1	included	
Fuse panels	"	1	46.80	47.00
Main distributing frame	"	1	515.30	

- Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MASSILLON TOLL (CONT'D)				
y racks	Lot		$ 138.60	$ 139.00
racks	"	1	included	- - --
r plant	"	1	810.20	810.00
racks	"	1	included	- --
and wire	"	1	included	- --
llaneous items	"	1	included	- --
ial				
llation labor				$30,712.00
llation material				11,363.00
Co. Engineering				461.00
ht and cartage				2,303.00
ngencies				307.00
Total				307.00
				$45,453.00
MAUMEE SUBSCRIBER				
ition magneto switchboard, quipped for 13 cord circuits, . Elec.	Each	3	758.76	2,276.00
iber line circuits	"	320	included	- --
llaneous equipment	Lot	1	975.55	976.00
al				
supervision and tool expense				$ 3,252.00
lation material				398.00
expense				33.00
t and cartage				130.00
gencies				33.00
otal				33.00
				$ 3,879.00
AUMEE TOLL				
ing coils and associated uipment	"	1	28.10	28.00
al				
supervision and tool expense				$ 28.00
lation material				3.00
expense				- --
and cartage				1.00
gencies				- --
otal				- --
				$ 32.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
McCOMB TOLL				
40 wire toll test panel and associated equipment	Lot	1	$ 112.09	$ 112.00
Material				$ 112.00
Labor, supervision and tool expense				14.00
Installation material				1.00
Supply expense				6.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 135.00
MEDINA TOLL				
No. 1 toll test panel and associated equipment	"	1	735.16	$ 735.00
Material				$ 735.00
Labor, supervision and tool expense				90.00
Installation material				9.00
Supply expense				29.00
Freight and cartage				9.00
Contingencies				9.00
Total				$ 875.00
MENTOR TOLL				
40 wire toll test panel and associated equipment	"	1	169.92	170.00
Material				$ 170.00
Labor, supervision and tool expense				21.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 204.00
MIAMISBURG SUBSCRIBER				
No. 9C, 2 panel, 1 position, 800 line multiple switchboard	Each	4	146.50	586.00
Cable turning sections	"	2	55.00	110.00
Angle sections	"	2	55.00	110.00
Subscriber multiple, 4 panel	"	500	4.915	2,458.00
Rural multiple (2)	"	60	4.6055	276.00

3 - CENTRAL OFFICE EQUIPMENT

1 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MIAMISBURG SUBSCRIBER (CONT'D)				
going trunks (4)	Each	40	$ 2.0745	$ 83.00
scriber line positions	"	2	19.892	40.00
al positions	"	2	19.892	40.00
scriber cord circuits	"	30	20.57	617.00
al cord circuits	"	30	29.885	897.00
ht alarm circuits	"	1	10.90	11.00
al. equipment in sections	Lot	1	106.91	107.00
chief's desk	"	1	289.25	289.00
f operator's desk	"	1	234.05	234.00
r plant	"	1	1525.69	1,526.00
distributing frame	"	1	96.00	96.00
racks	"	1	128.00	128.00
and wire	"	1	445.32	445.00
llaneous items	"	1	508.65	509.00
rial				
llation labor				$ 8,562.00
llation material				3,168.00
Engineering				128.00
ht and cartage				642.00
gencies				86.00
Total				86.00
				$ 12,672.00
MIAMISBURG TOLL				
C, 2 panel, 1 position, 800				
ine multiple switchboard	Each	2	146.50	193.00
answering jacks	"	20	3.957	79.00
riber multiple, 4 panel	"	500	.67	34.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MIAMISBURG TOLL (CONT'D)				
Outgoing trunks (2)	Each	40	$ .685	$ 27.00
Recording trunks	"	5	4.088	20.00
Toll cord circuits	"	14	28.822	403.00
Toll line positions	"	2	19.44	39.00
Miscl. equipment in sections	Lot	1	53.46	53.00
Toll test panel and associated equipment	"	1	366.34	366.00
Material				$ 1,214.00
Installation labor				449.00
Installation material				18.00
W. E. Engineering				91.00
Freight and cartage				12.00
Contingencies				12.00
Total				$ 1,796.00
MIDDLETOWN SUBSCRIBER				
No. 1N, 6 panel, 3 position, 3000 line sections, subscriber	Each	5	440.00	2,200.00
Cable turning sections	"	1	135.00	135.00
End panel	"	1	60.00	60.00
Subscriber answering jacks	"	2,680	3.1175	8,355.00
Subscriber multiple, 6 panel	"	3,000	3.307	992.00
Outgoing trunks, 6 panel	"	40	2.4497	98.00
Subscriber line positions	"	13	45.547	592.00
Trouble positions (1 position)	Lot	1	181.47	181.00
Subscriber cord circuits	Each	221	56.2665	12,435.00
Supervisor's telephone circuit, 2 divisions, 5 sections	Lot	1	83.51	84.00
Night alarm circuits	Each	1	10.30	10.00
Long lines supervisory circuits	Lot	1	266.40	266.00
Miscl. equipment in sections	"	1	923.58	924.00
Chief operator's desk	Lot	1	210.83	211.00
Information and repair desk	"	1	276.46	276.00
Wire chief's desk	"	1	362.51	363.00
Emergency test panel	"	1	235.81	236.00
Main distributing frame	"	1	810.75	811.00
Relay racks	"	1	420.76	421.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

-1 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
_ MIDDLETOWN SUBSCRIBER (CONT'D)				
eer plant	Lot	1	$ 6495.86	$ 6,496.00
ble and wire	"	1	6378.99	6,379.00
ble racks	"	1	190.25	190.00
cellaneous items	"	1	158.84	159.00
erial				
tallation labor				$ 41,875.00
tallation material				15,494.00
E. Co. Engineering				628.00
ight and cartage				3,141.00
tingencies				419.00
Total				419.00
				$ 61,976.00
MIDDLETOWN TOLL				
lN, 6 panel, 3 position, 3000				
line sections, subscriber	Each	2	440.00	880.00
answering jacks - primary	"	60	8.9425	537.00
answering jacks - secondary	"	60	1.1025	66.00
scriber multiple, 6 panel	"	3,000	.938	2,814.00
multiple (2)	"	60	3.5065	210.00
ding trunks, 6 panel	"	40	.938	38.00
ding trunks	"	10	11.10	111.00
cord circuits	"	52	49.0789	2,552.00
line positions	"	6	23.00	138.00
visor's telephone circuits, sections	Lot	1	13.08	13.00
. equipment in sections	"	1	168.24	168.00
test panel and associated uipment	"	1	947.65	948.00
racks	"	1	3.40	3.00
ial				
llation labor				$ 8,478.00
llation material				3,137.00
Co. Engineering				127.00
t and cartage				635.00
ncies				85.00
tal				85.00
				$ 12,547.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MILAN TOLL				
Toll test panel (K.S.S.) and associated equipment	Lot	1	$ 672.38	$ 672.00
Material				$ 672.00
Labor, supervision and tool expense				82.00
Installation material				7.00
Supply expense				27.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 802.00
MILLEDGEVILLE SUBSCRIBER				
No. E167, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	1	711.34	711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00
MILLEDGEVILLE TOLL				
40 wire toll test panel and associated equipment	Lot	1	68.85	69.00
Material				$ 69.00
Labor, supervision and tool expense				8.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 83.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MILLERSBURG TOLL				
40 wire toll test panel and associated equipment	Lot	1	$132.30	$ 132.00
Material				$ 132.00
Labor, supervision and tool expense				16.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 156.00
MINGO JUNCTION SUBSCRIBER				
No. 1005, 3, 1 position magneto switchboard, equipped for 240 lines, 43 cord circuits	Lot	1	1,707.22	1,707.00
Miscellaneous equipment	"	1	731.66	732.00
Material				$ 2,439.00
Labor, supervision and tool expense				299.00
Installation material				24.00
Supply expense				98.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 2,908.00
MINGO JUNCTION TOLL				
In subscriber board				
No. 2 drop mountings	Each	2	1.05	2.00
No. 19A drops	"	20	1.65	33.00
No. 20 jacks, 10 per strip	"	20	1.40	28.00
No. 8C designation strips	"	2	.17	-
Factory wiring	"	20	.25	5.00
21 wire toll test panel and associated equipment	Lot	1	171.25	171.00
Material				$ 239.00
Labor, supervision and tool expense				29.00
Installation material				2.00
Supply expense				9.00
Freight and cartage				2.00
Contingencies				2.00
				$ 283.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MT. CORY TOLL				
Repeating coils and associated equipment	Lot	1	$ 6.35	$ 6.00
Material				$ 6.00
Labor, supervision and tool expense				1.00
Installation material				-.-
Supply expense				-.-
Freight and cartage				-.-
Contingencies				-.-
Total				$ 7.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MT. GILEAD TOLL				
In subscriber board.				
Mailing circuit and associated equipment	Lot	1	$ 21.16	$ 21.00
40 wire toll test panel and associated equipment	"	1	228.26	228.00
Material				249.00
Labor, supervision and tool expense				30.00
Installation material				2.00
Supply expense				10.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 295.00
MT. ORAB TOLL				
40 wire toll test panel and associated equipment	"	1	155.98	156.00
Material				156.00
Labor, supervision and tool expense				19.00
Installation material				2.00
Supply expense				6.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 187.00
MT. STERLING TOLL				
40 wire toll test panel and associated equipment	"	1	80.75	81.00
Material				81.00
Labor, supervision and tool expense				10.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 97.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MT VERNON TOLL				
Toll test panel and associated equipment	Lot	1	$657.74	$ 658.00
Material				$ 658.00
Labor, supervision and tool expense				81.00
Installation material				7.00
Supply expense				26.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 786.00
MT. VICTORY TOLL				
Protectors and associated equipment	"	1	6.80	$ 7.00
Material				$ 7.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 8.00
MINERVA TOLL				
40 wire toll test panel and associated equipment	"	1	145.63	$ 146.00
Material				$ 146.00
Labor, supervision and tool expense				18.00
Installation material				1.00
Supply expense				6.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 173.00
MURRAY CITY SUBSCRIBER				
2 position magneto switchboard, equipped for 200 lines, 20 cord circuits, K.S.S.	Each	1	1422.68	1,423.00
Miscellaneous equipment	Lot	1	609.72	610.00
Material				$ 2,033.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MURRAY CITY SUBSCRIBER (CONT'D)				
Labor, supervision and tool expense				$ 249.00
Installation material				20.00
Supply expense				81.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 2,423.00
NAPOLEON TOLL				
2 wire toll test panel and associated equipment	Lot	1	$179.27	$ 179.00
Material				$ 179.00
Labor, supervision and tool expense				22.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 214.00
NAVARRE SUBSCRIBER				
Position magneto switchboard, equipped for 100 lines, 15 cord circuits. K.S.S.	Each	1	711.34	$ 711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00
NAVARRE TOLL				
1 In subscriber board				
201 combined drop-and-jack	Each	6	3.30	$ 20.00
Material				$ 20.00
Labor, supervision and tool expense				2.00
Installation material				

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COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NAVARRE TOLL (CONT'D)				
Supply expense				$ 1.00
Freight and cartage				-
Contingencies				-
Total				$ 23.00
NELSONVILLE SUBSCRIBER				
No. 1D, 6 panel, 3 position sections	Each	1-2/3	$455.00	$ 758.00
No. 1D, 2 panel, 1 position sections	"	2	155.00	310.00
Cable turning section	"	1	80.00	80.00
End panel	"	1	25.00	25.00
Subscriber answering jacks	"	880	3.7875	3,333.00
Rural answering jacks	"	60	4.3575	261.00
Subscriber multiple, 6 panel	"	1,200	1.10	1,320.00
Outgoing trunks, 6 panel	"	60	1.21	73.00
Subscriber line positions	"	4	31.66	127.00
Rural positions	"	2	36.08	72.00
Subscriber cord circuits	"	64	20.7381	1,327.00
Rural cord circuits	"	26	42.046	1,093.00
Interposition trunks	"	20	1.744	35.00
Long lines supervisory circuits	"	10	10.77	108.00
Night alarm circuits	"	1	9.03	9.00
Miscl. equipment in sections	Lot	1	1032.68	1,033.00
Wire chief's desk	"	1	935.52	936.00
Chief operator's desk	"	1	782.36	782.00
Main distributing frame	"	1	508.40	508.00
Relay racks	"	1	138.58	139.00
Fuse panels	"	1	168.08	168.00
Cable racks	"	1	106.00	106.00
Miscl. equipment frames and racks	"	1	1260.07	1,260.00
Power plant	"	1	2929.33	2,929.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Contral Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NELSONVILLE SUBSCRIBER (CONT'D)				
Cable and wire	Lot	1	$2134.88	$ 2,135.00
Miscellaneous items	"	1	140.76	141.00
aterial				$ 19,068.00
nstallation labor				7,055.00
nstallation material				286.00
. E. Co. Engineering				1,430.00
reight and cartage				191.00
ontingencies				191.00
Total				$ 28,221.00
NELSONVILLE TOLL				
.1D, 6 panel 3 position sections	Each	1-1/3	455.00	607.00
ll answering jacks	"	40	5.3865	215.00
bscriber multiple, 6 panel	"	1,200	.6575	789.00
ral multiple (2)	"	80	1.015	81.00
ll multiple (2)	"	40	3.385	135.00
tgoing trunks, 6 panel	"	60	.67667	41.00
ording trunks	"	10	5.234	52.00
ll cord circuits	"	32	39.51525	1,265.00
ll line positions	"	4	36.08	144.00
l test panel and associated quipment	Lot	1	1860.31	1,860.00
le and wire	"	1	169.28	169.00
rial				5,358.00
allation labor				1,982.00
allation material				80.00
. Co. Engineering				402.00
ght and cartage				54.00
ingencies				54.00
tal				$ 7,930.00
NEW ALBANY SUBSCRIBER				
alition magneto switchboard, ipped for 87 lines, 16 circuits - North	Each	1	618.87	619.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NEW ALBANY SUBSCRIBER (CON'D)				
Miscellaneous equipment	Lot	1	$265.23	$ 266.00
Material				$ 884.00
Labor, supervision and tool expense				108.00
Installation material				9.00
Supply expense				35.00
Freight and cartage				9.00
Contingencies				9.00
Total				$ 1,054.00
NEW ALBANY TOLL				
21 wire toll test panel and associated equipment	"	1	59.57	60.00
Material				$ 60.00
Labor, supervision and tool expense				7.00
Installation material				1.00
Supply expense				2.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 72.00
NEWARK TOLL				
30 line toll test panel and associated equipment, K.S.S.	"	1	421.72	422.00
Toll test panel and associated equipment	"	1	2293.49	2,293.00
Material				2,715.00
Labor, supervision and tool expense				333.00
Installation material				27.00
Supply expense				109.00
Freight and cartage				27.00
Contingencies				27.00
Total				$ 3,238.00
NEW CARLISLE SUBSCRIBER				
No. 1250, 2 position magneto switchboard, equipped for 250 lines, 30 cord circuits	Each	1	1778.36	1,778.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NEW CARLISLE SUBSCRIBER (CONT'D)				
Miscellaneous equipment	Lot	1	$762.17	$ 762.00
Material				2,540.00
Labor, supervision and tool expense				311.00
Installation material				25.00
Supply expense				102.00
Freight and cartage				25.00
Contingencies				25.00
Total				$3,028.00
NEW CARLISLE TOLL				
Protectors and cable	"	1	20.40	20.00
Material				20.00
Labor, supervision and tool expense				2.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 23.00
NEW CASTLE SUBSCRIBER				
No. E 167, 1 position magneto switchboard, equipped for 50 lines, 10 cord circuits	Each	1	355.67	356.00
Miscellaneous equipment	Lot	1	102.43	102.00
Material				458.00
Labor, supervision and tool expense				56.00
Installation material				5.00
Supply expense				18.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 547.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NEW CONCORD TOLL				
20 Wire toll test panel and associated equipment	Lot	1	$ 66.36	$ 66.00
Material				$ 66.00
Labor, supervision and tool expense				8.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 80.00
NEWCOMERSTOWN SUBSCRIBER				
2 position magneto switchboard, equipped for 300 lines, 30 cord circuits. K.S.S.	Each	1	2134.02	2,134.00
Miscellaneous equipment	Lot	1	614.58	615.00
Material				$2,749.00
Labor, supervision and tool expense				337.00
Installation material				27.00
Supply expense				110.00
Freight and cartage				27.00
Contingencies				27.00
Total				$3,277.00
NEWCOMERSTOWN TOLL				
In subscriber board No. 301 combined drop-and-jack	Each	3	3,30	10.00
41 wire toll test panel and associated equipment	Lot	1	224.00	224.00
Material				234.00
Labor, supervision and tool expense				29.00
Installation material				3.00
Supply expense				9.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 281.00

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COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NEW HOLLAND SUBSCRIBER				
1 position magneto switchboard, equipped for 155 lines, 15 cord circuits. K.S.S.	Each	1	$1102.58	$ 1,103.00
Miscellaneous equipment	Lot	1	317.53	318.00
Material				1,421.00
Labor, supervision and tool expense				174.00
Installation material				14.00
Supply expense				57.00
Freight and cartage				14.00
Contingencies				14.00
Total				$ 1,694.00
NEW HOLLAND TOLL				
20 wire toll test panel and associated equipment	"	1	38.90	39.00
Material				39.00
Labor, supervision and tool expense				5.00
Installation material				-
Supply expense				2.00
Freight and cartage				-
Contingencies				-
Total				$ 46.00
NEW LEXINGTON TOLL				
Toll test panel and associated equipment	"	1	324.79	325.00
Material				325.00
Labor, supervision and tool expense				40.00
Installation material				3.00
Supply expense				13.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 387.00

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COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Con't)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NEW PHILADELPHIA TOLL				
No. 1 toll test panel and associated equipment	Lot	1	$ 747.92	$ 748.00
Material				$ 748.00
Labor, supervision and tool expense				92.00
Installation material				7.00
Supply expense				30.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 891.00
NEW STRAITSVILLE TOLL				
40 wire toll test panel and associated equipment	"	1	127.99	128.00
Material				$ 128.00
Labor, supervision and tool expense				16.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 152.00
NEW WATERFORD SUBSCRIBER				
1 position magneto switchboard equipped for 50 lines, 10 cord circuits, Am. Elec.	Each	1	355.67	356.00
Miscellaneous equipment	Lot	1	152.43	152.00
Material				$ 508.00
Labor, supervision and tool expense				65.00
Installation material				5.00
Supply expense				20.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 608.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NEVADA TOLL				
40 wire toll test panel and associated equipment	Lot	1	$ 114.29	$ 114.00
Material				$ 114.00
Labor, supervision and tool expense				14.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 136.00
NILES SUBSCRIBER				
No. 10, 2 panel; 1 position switchboard, sections, subscriber	Each	9	155.00	1,395.00
Cable turning sections	"	2	64.15	128.00
Subscriber answering jacks	"	1,120	2.41	2,699.00
Rural answering jacks	"	20	5.5185	110.00
Local to rural trunks	"	40	6.252	250.00
Subscriber multiple, 4 panel	"	1,200	2.806	3,367.00
Outgoing trunks, 4 panel	"	60	3.0917	186.00
Subscriber line positions	"	8	16.55	132.00
Rural positions	"	1	19.71	20.00
Subscriber cord circuits	"	120	24.591	2,951.00
Rural cord circuits	"	15	41.974	630.00
Supervisor's telephone circuits, 1 division, 9 positions	Lot	1	42.45	42.00
Night alarm circuits	Each	1	10.40	10.00
Misel. equipment in sections	Lot	1	436.02	436.00
Wire chief's desk	"	1	772.54	773.00
Chief operator's desk	"	1	199.06	199.00
Main distributing frame	"	1	1363.83	1,364.00
Intermediate frame	"	1	315.00	315.00
Coil racks	"	1	42.00	42.00
Protector rack	"	1	595.61	596.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NILES SUBSCRIBER (CONT'D)				
Power plant	Lot	1	$1391.76	$1,332.00
Dry battery cabinet	"	1	29.33	29.00
P.B.X. generator cabinet	"	1	39.12	39.00
Audible ringing panel	"	1	43.45	43.00
Ringing battery cabinet	"	1	168.21	168.00
Cable and wire	"	1	2419.80	2,420.00
Cable racks	"	1	122.84	123.00
Miscellaneous items	"	1	9.70	10.00
Material				$19,809.00
Installation labor				7,329.00
Installation material				297.00
W. E. Co. Engineering				1,486.00
Freight and cartage				198.00
Contingencies				198.00
Total				$29,317.00
NILES TOLL				
No. 10, 2 panel, 1 position switchboard sections, (subscriber)	Each	4	155.00	620.00
Toll answering jacks	"	50	5.35	268.00
Subscriber multiple, 4 panel	"	1,200	1.289	1,547.00
Rural multiple (2)	"	20	1.869	37.00
Toll multiple (2)	"	60	1.261	76.00
Recording trunks	"	10	9.344	93.00
Toll cord circuits	"	46	50.4268	2,320.00
Toll line positions	"	4	15.5675	62.00
Incoming r.d. trunks	"	30	6.11	183.00
Outgoing trunks, 4 panel	"	80	1.289	103.00
Supervisor's telephone circuit, 2 positions	Lot	1	3.68	4.00
Miscl. equipment in sections	"	1	181.21	181.00
Protector cabinet	"	1	Included	

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MILES TOLL (CONT'D)				
Intermediate frame	Lot	1	$ 251.10	$ 251.00
Cable and wire	"	1	332.32	332.00
Toll test panel and associated equipment	"	1	1911.74	1,912.00
Material				$ 7,989.00
Installation labor				2,956.00
Installation material				119.00
W. E. Co. Engineering				599.00
Freight and cartage				80.00
Contingencies				80.00
Total				$11,823.00
NORTH BALTIMORE TOLL				
20 wire toll test panel and associated equipment	"	1	92.52	93.00
Material				93.00
Labor| supervision and tool expense				11.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 111 00
NORTH CANTON SUBSCRIBER				
No. 1258, 4 panel, 2 position transfer switchboard subscriber	Each	2	290.00	580.00
Subscriber answering jacks	"	300	291.00	873.00
Toll answering jacks	"	20	5.11	102.00
Subscriber positions	"	2	22.93	46.00
Subscriber cord circuits	"	27	19.84	536.00
Toll cord circuits	"	3	39.67	119.00
Night alarm circuits	"	1	8.29	8.00
Incoming subscriber trunks	"	7	6.2525	44.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NORTH CANTON SUBSCRIBER (CONT'D)				
Miscl. equipment in sections	Lot	1	$ 130.10	$ 130.00
Distributing frame	"	1	271.00	271.00
Wire chief's test cabinet	"	1	118.50	118.00
Power plant	"	1	1,026.14	1,026.00
Cable and wire	"	1	44.81	45.00
Material				$ 3,898.00
Labor, supervision and tool expense				478.00
Installation material				39.00
Supply expense				156.00
Freight and cartage				39.00
Contingencies				39.00
Total				$ 4,649.00
NORTH CANTON TOLL				
In subscriber board.				
Toll switching trunks	Each	4	6.2525	25.00
Material				$ 25.00
Labor, supervision and tool expense				3.00
Installation material				-
Supply Expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 29.00
NORTH HAMPTON SUBSCRIBER				
No. E167, 1 position magneto switchboards, equipped for 100 lines, 10 cord circuits	Each	2	711.34	1,423.00
Miscellaneous equipment	Lot	1	609.72	610.00
Material				$ 2,033.00
Labor, supervision and tool expense				249.00
Installation material				20.00
Supply expense				81.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 2,423.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NORTH HAMPTON TOLL				
Jack box and associated equipment, (test panel)	Lot	1	$ 35.59	$ 36.00
Material				$ 36.00
Labor, supervision and tool expense				4.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 41.00
NORTH JACKSON SUBSCRIBER				
1 position magneto switchboard, equipped for 80 lines, 16 cord circuits, K.S.S.	Each	1	569.07	569.00
Miscellaneous equipment	Lot	1	243.89	244.00
Material				$ 813.00
Labor, supervision and tool expense				100.00
Installation material				8.00
Supply expense				33.00
Freight and cartage				8.00
Contingencies				8.00
Total				$ 970.00
NORTH JACKSON TOLL				
In subscriber board.				
No. 301 combined drop-and-jack	Each	4	3.30	13.00
Material				$ 13.00
Labor, supervision and tool expense				2.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 16.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NORTH ROYALTON SUBSCRIBER				
No. 10BA, 1 position magneto switchboard, equipped for 75 lines, 15 cord circuits	Each	1	$ 533.51	$ 534.00
Miscellaneous equipment	Lot	1	228.25	228.00
Material				$ 762.00
Labor, supervision and tool expense				93.00
Installation material				8.00
Supply expense				30.00
Freight and cartage				8.00
Contingencies				8.00
Total				$ 909.00
NORTH ROYALTON TOLL				
In subscriber board.				
No. 217 jacks	Each	10	.42	4.00
No. 19C drops	"	10	1.65	16.00
No. 85 drop mounting	"	1	1.50	2.00
Factory wiring	"	10	.25	2.00
Toll test panel and associated equipment	Lot	1	268.04	268.00
Material				$ 292.00
Labor, supervision and tool expense				36.00
Installation material				3.00
Supply Expense				12.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 349.00
NORWALK TOLL				
Toll test panel (9 switchboard frames) and associated equipment	Lot	1	4,252.78	4,253.00
Toll test panel (K.S.& S.) and associated equipment	"	1	533.23	533.00
Material				$ 4,786.00
Labor, supervision and tool expense				[illegible]
Installation material				[illegible]
Supply expense				[illegible]
Freight and cartage				[illegible]
Contingencies				[illegible]
Total				[illegible]

-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
OAK HARBOR TOLL				
peating coils and associated equipment	Lot	1	$17.60	$ 18.00
terial				18.00
ber, supervision and tool expense				2.00
stallation material				-
pply expense				1.00
ight and cartage				-
ntingencies				-
Total				$ 21.00
OBERLIN TOLL				
ating coils and associated equipment	Lot	1	23.90	24.00
rial				24.00
r, supervision and tool expense				3.00
allation material				-
ly expense				1.00
ght and cartage				-
ingencies				-
tal				$ 28.00
ID CITY TOLL				
ctors	Combined Lot	2	7.69	15.00
ial				15.00
, supervision and tool expense				2.00
llation material				-
y expense				1.00
t and cartage				-
gencies				-
al				$ 18.00
PORT TOLL				
ing coils and associated ment	Lot	1	16.69	17.00
l				17.00
pervision and tool expense				2.00
tion material				-
pense				1.00
nd cartage				-
ies				-
				$ 20.00

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3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ORRVILLE TOLL				
40 wire toll test panel and associated equipment	Lot	1	$ 90.24	$ 90.00
Material				$ 90.00
Labor, supervision and tool expense				11.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 108.00
OSBORN SUBSCRIBER				
No. E167, 1 position magneto switchboards, equipped for 100 lines, 10 cord circuits	Each	2	711.34	$ 1,423.00
Miscellaneous equipment	Lot	1	609.72	610.00
Material				$ 2,033.00
Labor, supervision and tool expense				249.00
Installation material				20.00
Supply expense				81.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 2,423.00
OSBORN TOLL				
In subscriber board				
No. 19A drop single mounted	Each	10	1.65	16.00
Jacks (239B)	"	10	.44	4.00
Factory wiring	"	10	.25	2.00
20 wire toll test panel and associated equipment	Lot	1	73.66	74.00
Material				$ 96.00
Labor, supervision and tool expense				12.00
Installation material				1.00
Supply expense				6.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 117.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
OTTAWA TOLL				
ll wire toll test panel and associated equipment	Lot	1	$126.29	$ 126.00
terial				126.00
ber, supervision and tool expense				15.00
stallation material				1.00
pply expense				5.00
eight and cartage				1.00
ntingencies				1.00
Total				$ 149.00
PAINESVILLE SUBSCRIBER				
anel, 3 position, 2700 line				
sections, subscriber, K.S.S.	Each	1-2/3	$440.00	$ 733.00
le turning section	"	1	135.00	135.00
panel	"	1	60.00	60.00
scriber multiple, 9 panel	"	1,400	8.32	11,648.00
going trunks, 9 panel	"	30	1.7083	51.00
scriber line positions	"	5	36.65	183.00
scriber cord circuits	"	90	33.26	2,993.00
rposition trunks	"	15	6.6558	100.00
t alarm circuits	"	1	8.29	8.00
l, equipment in sections	Lot	1	53.64	54.00
distributing frame	"	1	192.00	192.00
y racks	"	1	489.60	490.00
racks	"	1	52.00	52.00
chief's desk	"	1	293.99	294.00
operator's desk	"	1	329.29	329.00
plant	"	1	2,397.99	2,398.00
and wire	"	1	763.23	763.00
llaneous items	"	1	278.36	278.00
l				$ 20,761.00
tion labor				7,662.00
tion material				311.00
Engineering				1,557.00
and cartage				208.00
ies				208.00
				$ 30,727.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PAINESVILLE TOLL				
In subscriber board.				
Toll switching trunks	Each	24	$ 35.3475	$ 848.00
Toll switching position	"	1	16.92	17.00
Subscriber multiple, 9 panel	"	500	1.14025	570.00
Outgoing trunks, 9 panel	"	10	.9765	10.00
No. 1, 5 panel, 2 position, low type toll sections	"	3	295.00	885.00
Cable turning section	"	1	105.00	105.00
End panel	"	1	50.00	50.00
Toll answering jacks	"	90	9.501	855.00
Toll multiple (3 sects.)	"	60	4.468	268.00
Outgoing trunks (3 sects.)	"	40	1.928	77.00
Toll cord circuits	"	42	50.611	2,126.00
Toll line positions	"	6	44.551	267.00
Night alarm circuits	"	1	8.03	8.00
Supervisor's telephone circuits, 2 sections.	Lot	1	31.07	31.00
Recording trunks	Each	10	10.9311	109.00
Miscl. equipment in sections	Lot	1	226.29	226.00
Toll test panel and associated equipment	"	1	1,065.87	1,066.00
Intermediate frames	"	1	140.00	140.00
Coil racks	"	1	56.70	57.00
Fuse panel	"	1	151.14	151.00
Cable and wire	"	1	194.61	195.00
Miscellaneous equipment	"	1	225.98	226.00
Material				$ 8,287.00
Installation labor				3,066.00
Installation material				124.00
W.E.Co. Engineering				622.00
Freight and cartage				83.00
Contingencies				83.00
Total				$ 12,265.00

3 - CENTRAL OFFICE EQUIPMENT

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PATASKALA TOLL				
In subscriber board. Dialing circuit and associated equipment	Lot	1	$ 14.50	$ 14.00
Material				$ 14.00
Labor, supervision and tool expense				2.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 17.00
PAULDING TOLL				
10 wire toll test panel and associated equipment	Lot	1	105.64	106.00
Material				$ 106.00
Labor, supervision and tool expense				13.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 126.00
PERRY TOLL				
20 wire toll test panel and associated equipment	Lot	1	244.59	245.00
Material				$ 245.00
Labor, supervision and tool expense				30.00
Installation material				2.00
Supply expense				10.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 291.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PERRYSBURG SUBSCRIBER				
3,1 position magneto switchboards, equipped for 255 lines, 42 cord pairs. Am. Elec.	Lot	1	$ 1,813.92	$ 1,814.00
Miscellaneous equipment	Lot	1	777.39	777.00
Material				$ 2,591.00
Labor, supervision and tool expense				317.00
Installation material				26.00
Supply expense				103.00
Freight and cartage				26.00
Contingencies				26.00
Total				$ 3,089.00
PHILO TOLL				
21 wire toll test panel and associated equipment.	Lot	1	74.23	74.00
Material				$ 74.00
Labor, supervision and tool expense				9.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 89.00
PICKERINGTON SUBSCRIBER				
1 position magneto switchboard, equipped for 95 lines, 12 cord circuits - North	Each	1	675.77	676.00
Miscellaneous equipment	Lot	1	289.62	290.00
Material				$ 966.00
Labor, supervision and tool expense				118.00
Installation material				10.00
Supply expense				99.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,213.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PICKERINGTON TOLL				
30 wire toll test panel and associated equipment	Lot	1	$51.85	$ 52.00
Material				
Labor, supervision and tool expense				$ 52.00
Installation material				6.00
Supply expense				1.00
Freight and cartage				2.00
Contingencies				1.00
Total				1.00
				$ 63.00
PIQUA SUBSCRIBER				
No. 1D, 2 panel, 1 position sections	Each	5	155.00	775.00
No. 1D, 6 panel, 3 position sections	"	2	455.00	910.00
End panel	"	1	25.00	25.00
Cable turning section	"	1	80.00	80.00
Angle sections	"	3	55.00	165.00
Subscriber answering jacks	"	1,560	3.7875	5,908.00
Rural answering jacks	"	80	4.3575	349.00
Subscriber multiple, 6 panel	"	2,100	1.5776	3,313.00
Rural multiple (1)	"	100	.799	80.00
Outgoing trunks, 5 panel	"	60	2.145	129.00
Subscriber line positions	"	6	31.66	190.00
Rural positions	"	2	36.08	72.00
Trouble positions (1 position)	Lot	1	112.46	112.00
Subscriber cord circuits	Each	96	20.7381	1,991.00
Rural cord circuits	"	40	42.046	1,682.00
Night alarm circuits	"	1	9.03	9.00
Supervisor's telephone circuits, 5 sections	Lot	1	9.25	9.00
Misc. equipment in sections	"	1	452.95	453.00
Repair desk	"	1	71.39	71.00
Type chief's desk	"	1	914.48	914.00
Signal box (cabinet)	"	1	28.30	28.00
Chief operator's desk	"	1	833.80	834.00
Main distributing frame	"	1	1,753.32	1,753.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PIQUA SUBSCRIBER (CONT'D)				
Relay racks	Lot	1	$82.31	$ 82.00
Fuse panel	"	1	103.31	103.00
Power plant	"	1	3,482.50	3,482.00
Cable and wire	"	1	3,808.47	3,808.00
Cable racks	"	1	200.00	200.00
Miscellaneous items	"	1	120.72	121.00
Material				$ 27,648.00
Installation labor				10,230.00
Installation material				415.00
W. E. Co. Engineering				2,074.00
Freight and cartage				276.00
Contingencies				276.00
Total				$ 40,919.00
PIQUA TOLL				
No. 1D, 6 panel, 3 position sections	Each	2	455.00	910.00
Toll answering jacks	"	60	7.43167	446.00
Subscriber multiple, 6 panel	"	2,100	.897	1,884.00
Rural multiple (2¢)	"	80	2.51625	201.00
Toll multiple (3)	"	40	5.11125	204.00
Outgoing trunks, 5 panel	"	60	1.22	73.00
Toll cord circuits	"	60	34.994	2,100.00
Toll line positions	"	6	44.2058	265.00
Night alarm circuits	"	1	10.35	10.00
Supervisor's telephone circuits, 2 sections	Lot	1	15.26	15.00
Recording trunks	Each	10	4.45067	45.00
Misel. equipment in sections	Lot	1	218.13	218.00
Toll test panel and associated equipment	"	1	825.37	825.00
Coil rack	"	1	141.08	141.00

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PIQUA TOLL (CONT'D)				
Cable and wire	Lot	1	$162.85	$ 163.00
Material				$ 7,500.00
Installation labor				2,775.00
Installation material				112.00
W. E. Co. Engineering				562.00
Freight and cartage				75.00
Contingencies				75.00
Total				$ 11,099.00
PITCHIN SUBSCRIBER				
No. E154, 1 position, magneto switchboard, equipped for 20 lines, 10 cord circuits	Each	1	178.27	178.00
Miscellaneous equipment	Lot	1	60.97	61.00
Material				$ 239.00
Labor, supervision and tool expense				29.00
Installation material				2.00
Supply expense				10.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 284.00
PITCHIN TOLL				
In subscriber board.				
No. 19C drops, single mounted	Each	2	$ 1.65	$ 3.00
No. 217 jacks	"	2	.42	1.00
Factory wiring	"	2	.25	-
Test box and associated equipment (test panel)	Lot	1	51.63	52.00
Material				$ 56.00
Labor, supervision and tool expense				7.00
Installation material				1.00
Supply expense				2.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 68.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PLAIN CITY TOLL				
40 wire toll test panel and associated equipment	Lot	1	$ 94.50	$ 94.00
Material				$ 94.00
Labor, supervision and tool expense				12.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 113.00
PLAINFIELD SUBSCRIBER				
1 position magneto switchboard, equipped for 30 lines, 10 cord circuits. K.S.S.	Each	1	213.40	$ 213.00
Miscellaneous equipment	Lot	1	91.46	91.00
Material				$ 304.00
Labor, supervision and tool expense				37.00
Installation material				3.00
Supply expense				12.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 362.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
POMEROY TOLL				
41 wire toll test panel and associated equipment	Lot	1	$732.23	$ 733.00
Material				$ 733.00
Labor, supervision and tool expense				90.00
Installation material				7.00
Supply expense				29.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 873.00
PORT CLINTON TOLL				
41 wire toll test panel and associated equipment	Lot	1	186.92	187.00
Material				$ 187.00
Labor, supervision and tool expense				23.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 223.00
PORT WASHINGTON SUBSCRIBER				
1 position magneto switchboard, equipped for 40 lines, 7 cord circuits. Dean	Each	1	284.55	285.00
Miscellaneous items	Lot	1	121.94	122.00
Material				$ 407.00
Labor, supervision and tool expense				50.00
Installation material				4.00
Supply Expense				16.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 485.00
PORT WASHINGTON TOLL				
[illegible] subscriber board.				
[illegible] jacks, Dean	Each	1	1.65	2.00
[illegible] drop. Dean	"	1	1.25	1.00
[illegible] drop mounting, Dean	"	1	1.00	1.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PORT WASHINGTON TOLL (CONT'D)				
In subscriber board, (cont'd):				
Factory wiring	Each	1	$ .29	$
Material				4.0
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$ 4.
PORTSMOUTH TOLL				
41 wire toll test panel and associated equipment	Lot	1	1187.48	1,187.
40 wire toll test panel and associated equipment - North	"	1	201.17	201.
				$ 1,388.
Material				170.
Labor, supervision and tool expense				14.
Installation material				56.
Supply expense				14.
Freight and cartage				14.
Contingencies				$ 1,656.
Total				
PROSPECT TOLL				
20 wire toll test panel and associated equipment	"	1	97.50	98.
				$ 98.
Material				12.
Labor, supervision and tool expense				1.
Installation material				4.
Supply expense				1.
Freight and cartage				1.
Contingencies				$ 117.
Total				
RAVENNA SUBSCRIBER				
6 panel, 3 position, 3600 line sections, subscriber, North	Each	3	440.00	1,32
Cable turning section	"	1	135.00	13
End panel	"	1	60.00	6
Subscriber answering jacks	"	900	6.6875	6,01

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
RAVENNA SUBSCRIBER (CONT'D)				
Rural answering jacks	Each	40	4.505	180.00
Subscriber multiple, 6 panel	"	1,000	2.8445	2,844.00
Outgoing trunks, 6 panel	"	30	2.6995	81.00
Subscriber line positions	"	5	38.8975	194.00
Rural position	"	1	43.1944	43.00
Subscriber cord circuits	"	60	31.63	1,898.00
Rural cord circuits	"	15	29.23	438.00
Night alarm circuits	"	1	12.07	12.00
Misel. equipment in sections	Lot	1	1045.41	1,045.00
Chief operator's desk	"	1	273.09	273.00
Wire chief's desk	"	1	352.47	352.00
Power plant	"	1	2708.86	2,708.00
Main distributing frame	"	1	2328.26	2,328.00
Intermediate frame	"	1	124.80	125.00
Relay racks	"	1	144.66	145.00
Cable racks	"	1	226.68	227.00
Cable and wire	"	1	1080.10	1,080.00
Miscellaneous items	"	1	37.74	38.00
Material				$21,545.00
Installation labor				7,972.00
Installation material				323.00
T. E. Co. Engineering				1,616.00
Freight and cartage				215.00
Contingencies				215.00
Total				$31,886.00
RAVENNA TOLL				
In subscriber board.				
Recording trunk multiple, 6 panel	Each	7	5.587	35.00
Toll answering jacks (night)	"	40	1.445	58.00
Toll switching trunks	"	21	43.4653	913.00
Toll switching positions	"	1	41.45	41.00
Toll rural trunks	"	10	.70	7.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
RAVENNA TOLL (CONT'D)				
5 panel, 2 position, low type toll sections, K.S.S.	Each	2	$ 295.00	$ 590.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	50.00	50.00
Equipment for above:				
40 - Toll multiple (2 sects.)				
40 - Toll answering jacks				
20 - Outgoing trunks (2 sects.)				
10 - Recording trunks				
48 - Toll cord circuits				
4 - Toll line positions				
1 - Night alarm circuit				
1 lot Miscl.Equipment in sections.				
Total equipment	Lot	1	5,055.57	5,056.00
Main distributing frame	"	1	46.51	47.00
Intermediate frame	"	1	112.48	112.00
Relay racks	"	1	22.50	22.00
Toll test panel and associated equipment	"	1	397.48	397.00
Miscellaneous items	"	1	20.88	21.00
Toll protectors	"	1	Included	-
Cable and wire	"	1	374.36	374.00
				$ 7,688.00
Material				2,900.00
Installation labor				118.00
Installation material				588.00
W. E. Co. Engineering				78.00
Freight and cartage				78.00
Contingencies				$ 11,500.00
Total				

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
RAWSON TOLL				
Protectors Combined	Lot	2	$ 2.92	$ 6.00
Material				$ 6.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 7.00
REYNOLDSBURG SUBSCRIBER				
1 position magneto switchboards, equipped for 85 lines, 12 cord circuits. North	Each	2	604.64	1,209.00
Miscellaneous equipment	Lot	1	518.26	518.00
Material				$ 1,727.00
Labor, supervision and tool expense				212.00
Installation material				17.00
Supply expense				69.00
Freight and cartage				17.00
Contingencies				17.00
Total				$ 2,059.00
REYNOLDSBURG TOLL				
41 wire toll test panel and associated equipment	Lot	1	140.39	140.00
Material				$ 140.00
Labor, supervision and tool expense				17.00
Installation material				1.00
Supply expense				6.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 166.00
RIPLEY SUBSCRIBER				
No. 1151, 1 position magneto switchboards, equipped for 120 lines, 10 cord circuits	Each	3	711.34	2,134.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
RIPLEY SUBSCRIBER (CONT'D)				
No. E167, 1 position magneto switchboard, equipped for 10 cord circuits	Each	1	$ 216.00	$ 216.00
Miscellaneous equipment	Lot	1	914.58	915.00
Material				$ 3,265.00
Labor, supervision and tool expense				400.00
Installation material				33.00
Supply expense				131.00
Freight and cartage				33.00
Contingencies				33.00
Total				$ 3,895.00
RIPLEY TOLL				
In subscribor board.				
No. 19A drops	Each	15	1.65	25.00
Jacks (239B)	"	15	.44	7.00
No. 1 drop mountings	"	3	.75	2.00
Factory wiring	"	15	.25	4.00
41 wire toll test panel and associated equipment	Lot	1	294.62	295.00
Material				$ 333.00
Labor, supervision and tool expense				41.00
Installation material				3.00
Supply expense				13.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 396.00
RIDING SUN TOLL				
40 wire toll test panel and associated equipment	Lot	1	212.39	213.00
Material				$ 213.00
Labor, supervision and tool expense				26.00
Installation material				3.00
Supply expense				8.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 256.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ROCKFORD TOLL				
Protectors	Lot	1	$ 5.50	$ 6.00
Material				$ 6.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 7.00
ROGERS SUBSCRIBER				
1 position magneto switch-board, equipped for 60 lines, 10 cord circuits, K.S.S.	Each	1	426.80	427.00
Miscellaneous equipment	Lot	1	182.52	183.00
Material				$610.00
Labor, supervision and tool expense				75.00
Installation material				6.00
Supply expense				24.00
Freight and cartage				6.00
Contingencies				6.00
Total				$727.00
ROGERS TOLL				
In subscriber board.				
Combined drop-and-jack	Each	4	3.30	13.00
Material				$13.00
Labor, supervision and tool expense				2.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$16.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ROSEVILLE SUBSCRIBER				
1 position magneto switchboards, equipped for 120 lines, 10 cord circuits. North	Each	2	$853.61	$ 1,707.00
Miscellaneous equipment	Lot	1	731.76	731.00
				$ 2,438.00
Material				200.00
Labor, supervision and tool expense				34.00
Installation material				98.00
Supply expense				24.00
Freight and cartage				34.00
Contingencies				$ 2,908.00
Total				
ROSEVILLE TOLL				
In subscriber board				
No. 7 jacks. North	Each	5	.42	2.00
No. 4 drops "	"	5	1.55	8.00
Drop mounting "	"	1	.60	1.00
Factory wiring	"	5	.25	1.00
40 wire toll test panel and associated equipment	Lot	1	147.88	148.00
				$ 160.00
Material				30.00
Labor, supervision and tool expense				5.00
Installation material				8.00
Supply expense				2.00
Freight and cartage				2.00
Contingencies				$ 207.00
Total				
ROSHVILLE TOLL				
20 wire toll test panel and associated equipment	Lot	1	92.82	93.00
				$ 93.00
Material				11.00
Labor, supervision and tool expense				2.00
Installation material				6.00
Supply expense				1.00
Freight and cartage				1.00
Contingencies				$ 114.00
Total				

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CABINA TOLL				
12 wire toll test panel and associated equipment	Lot	1	673.50	$ 34.00
Material				$ 34.00
Labor, supervision and tool expense				4.00
Installation material				-
Supply expense				1,00
Freight and cartage				-
Contingencies				-
Total				$ 39.00
SALEM SUBSCRIBER				
No. 10, 2 panel, 1 position sections, subscriber	Each	7	155.00	1,085.00
Cable turning sections	"	2	128.30	257.00
Subscriber answering jacks	"	1,360	2.41	3,278.00
Toll answering jacks	"	60	6.1852	371.00
Subscriber multiple, 4 panel	"	1,400	2.13	2,982.00
Toll multiple (2)	"	60	1.22	73.00
Outgoing trunks, 4 panel	"	100	2.47	247.00
Subscriber line positions	"	5	16.55	83.00
Toll positions	"	2	19.71	39.00
Subscriber cord circuits	"	75	24.591	1,844.00
Toll cord circuits	"	30	41.974	1,259.00
Night alarm circuits	"	2	9.62	19.00
Misc. equipment in sections	Lot	1	271.06	271.00
Chief operator's desk	"	1	255.96	256.00
Main distributing frame	"	1	1,227.80	1,228.00
Intermediate frame	"	1	269.30	269.00
Power plant	"	1	2,512.90	2,513.00
Cable and wire	"	1	2,319.31	2,319.00
Misc. tools	"	1	200.00	200.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SALEM SUBSCRIBER (CONT'D)				
Miscellaneous items	Lot	1	302.74	$ 303.00
Material				$18,896.00
Installation labor				6,992.00
Installation material				285.00
N.E.Co. Engineering				1,417.00
Freight and cartage				189.00
Contingencies				169.00
Total				$27,966.00
SALEM TOLL				
No. 10, 2 panel, 1 position sections	Each	5	155.00	775.00
Toll answering jacks	"	80	5.35	428.00
Subscribers multiple, 4 panel	"	1,400	1.4855	2,080.00
Toll multiple (5 sects.)	"	80	3.1525	252.00
Outgoing trunks, 4 panel	"	40	1.61125	64.00
Recording trunks	"	10	9.344	93.00
Toll cord circuits	"	52	50.4268	2,622.00
Toll line positions	"	5	15.5675	78.00
Night alarm circuits	"	1	Included	-
Miscl. equipment in sections	Lot	1	193.60	194.00
Toll test panel and associated equipment	"	1	1,855.14	1,855.00
Relay racks	"	1	Included	-
Cable racks	"	1	"	-
Cable and wire	"	1	138.60	139.00
Miscellaneous items	"	1	8.54	9.00
Material				$ 8,569.00
Installation labor				3,178.00
Installation material				129.00
N. E. Co. Engineering				644.00
Freight and cartage				86.00
Contingencies				86.00
Total				$ 12,712.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SALINEVILLE SUBSCRIBER				
1 position magneto switchboard, equipped for 100 lines, 15 cord circuits, W. E.	Each	1	$711.34	$ 711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00
SALINEVILLE TOLL				
In subscriber board.				
No. 19A drops	Each	4	1.60	6.00
No. 1 drop mtgs.	"	1	1.00	1.00
No. 141 jacks, 10 per strip	"	4	.55	2.00
Factory wiring	"	4	.25	1.00
Material				$ 10.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 11.00
SANDUSKY SUBSCRIBER				
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	Each	7	480.00	3,360.00
Cable turning section	"	1	313.75	314.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	3,280	3.49	11,447.00
Rural answering jacks	"	100	3.445	344.00
Subscriber multiple (6-2/3 socts.)	"	3,800	3.5793	13,601.00
Rural multiple (2 socts.)	"	100	1.076	108.00
Outgoing trunks (6-2/3 socts.)	"	80	5.115	409.00
Subscriber line positions	"	16	23.338	373.00
Rural positions	"	2	19.770	38.00
Subscriber cord circuits	"	304	36.186	11,001.00
Rural cord circuits	"	32	58.99	1,888.00
Trunks positions (1 position)	Lot	1	112.46	112.00

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COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SANDUSKY SUBSCRIBER (CONT'D)				
Supervisor's telephone circuit, 2 divisions, 7 sections	Lot	1	$ 93.75	$ 94.00
Night alarm circuits	Each	2	8.29	17.00
Miscl. equipment in sections	Lot	1	2,274.61	2,275.00
Main distributing frame	"	1	624.00	624.00
Intermediate frame	"	1	448.00	448.00
Relay racks	"	1	380.16	380.00
Coil racks	"	1	386.40	386.00
Coil rack fuse panel	"	1	541.20	541.00
Cable racks	"	1	870.00	870.00
Wire chief's desk	"	1	836.78	837.00
Service observing desk	"	1	650.50	650.00
Chief operator's desk	"	1	704.63	705.00
Miscellaneous items	"	1	4001.22	4,001.00
Repair desk (trouble)	"	1	314.79	315.00
Power plant	"	1	9,146.75	9,147.00
Cable and wire	"	1	8,177.60	8,178.00
Material				$ 72,538.00
Installation labor				26,839.00
Installation material				1,066.00
W. E. Co. Engineering				5,440.00
Freight and cartage				725.00
Contingencies				725.00
Total				$107,333.00
SANDUSKY TOLL				
In subscriber board.				
Toll switching trunks	Each	36	30.916	1,113.00
Toll switching positions	"	1	17.92	18.00
Subscribor multiple (1/3 sect.)	"	1,300	.446	580.00
Outgoing trunks (1/3 sect.)	"	30	.4441	13.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SANDUSKY TOLL (CONT'D)				
No. 1, 5 panel, 2 position, low type toll sections	Each	6	$ 295.00	$ 1,770.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	50.00	50.00
Toll answering jacks	"	60	9.341	560.00
Toll multiple (6 sects.)	"	60	9.44	566.00
Outgoing trunks (6 sects.)	"	80	3.37117	270.00
Recording trunks	"	20	22.339	447.00
Toll cord circuits	"	126	45.14577	5,688.00
Toll line positions	"	12	49.69	596.00
Interposition trunks	"	10	8.143	81.00
Night alarm circuits	"	1	7.77	8.00
Miscl. equipment in sections	Lot	1	804.18	804.00
Supervisor's stands	"	1	108.88	109.00
Intermediate frame	"	1	208.00	208.00
Relay racks	"	1	31.68	32.00
Coil racks	"	1	56.70	57.00
Toll test panel and associated equipment	"	1	2,967.58	2,968.00
Cable and wire	"	1	2,228.12	2,228.00
Miscellaneous items	"	1	Included	-
Material				$ 18,281.00
Installation labor				6,764.00
Installation material				274.00
T. E. Co. Engineering				1,371.00
Freight and cartage				183.00
Contingencies				183.00
Total				$ 27,056.00
SEID TOLL				
10 wire toll test panel and associated equipment	Lot	1	125.71	126.00
Material				$ 126.00
Labor, supervision and tool expense				15.00
Installation material				1.00
[illegible]				5.00
[illegible] cartage				1.00
[illegible]				1.00
				$ 149.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SEBRING SUBSCRIBER				
No. E167, 1 position magneto switchboards, equipped for 100 lines, 10 cord circuits	Each	2	$ 711.34	$ 1,423.00
No. E167, 1 position, magneto switchboard, equipped for 50 lines, 10 cord circuits	"	1	355.67	356.00
Miscellaneous equipment	Lot	1	762.15	762.00
				$ 2,541.00
Material				311.00
Labor, supervision and tool expense				25.00
Installation material				102.00
Supply expense				25.00
Freight and cartage				25.00
Contingencies				
Total				$ 3,029.00
SEBRING TOLL				
In subscriber board.				
No. 19A drops	Each	12	1.65	20.00
No. 2 drop mountings	"	3	1.05	3.00
Jacks (220C)	"	12	.42	5.00
Factory wiring	"	12	.25	3.00
Toll test panel and associated equipment	Lot	1	118.18	118.00
				$ 149.00
Material				18.00
Labor, supervision and tool expense				1.00
Installation material				6.00
Supply expense				1.00
Freight and cartage				1.00
Contingencies				
Total				$ 176.00
SEDALIA SUBSCRIBER				
No. E167, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	1	711.34	711.00
Miscellaneous equipment	Lot	1	304.86	305.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SEDALIA SUBSCRIBER (CONT'D)				
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00
SHAWNEE TOLL				
40 wire toll test panel and associated equipment	Lot	1	$ 268.99	269.00
Material				$ 269.00
Labor, supervision and tool expense				33.00
Installation material				3.00
Supply expense				11.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 322.00
SHELBY TOLL				
No. 1 toll test panel and associated equipment	Lot	1	814.29	814.00
Material				$ 814.00
Labor, supervision and tool expense				100.00
Installation material				8.00
Supply expense				33.00
Freight and cartage				8.00
Contingencies				8.00
Total				$ 971.00
SIDNEY TOLL				
No. 1 toll test panel and associated equipment	Lot	1	345.83	346.00
Material				$ 346.00
Labor, supervision and tool expense				42.00
Installation material				3.00
Supply expense				14.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 411.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SOMERTON TOLL				
20 wire toll test panel and associated equipment	Lot	1	$83.28	$ 83.00
Material				$ 83.00
Labor, supervision and tool expense				10.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 99.00
SOUTH CHARLESTON SUBSCRIBER				
3 position magneto switchboard, equipped for 350 lines, 38 cord circuits (Monarch)	Each	1	2,489.69	2,490.00
Miscellaneous equipment	Lot	1	1,067.01	1,067.00
Material				$ 3,557.00
Labor, supervision and tool expense				436.00
Installation material				36.00
Supply expense				142.00
Freight and cartage				36.00
Contingencies				36.00
Total				$ 4,243.00
SOUTH CHARLESTON TOLL				
41 wire toll test panel and associated equipment	Lot	1	136.13	136.00
Material				$ 136.00
Labor, supervision and tool expense				17.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 161.00
SOUTH EUCLID SUBSCRIBER				
No. 102 modified P.B.X. switchboard	Each	2	135.92	
Subscriber answering jacks	"	130	2.145	
Subscriber line positions	"	2	20.05	
Subscriber cord circuits	"	21	11.55	
Night alarm circuits	"	1	4.93	
Miscl. equipment in sections	Lot	1	3.40	

d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SOUTH EUCLID SUBSCRIBER (CONT'D)				
stributing frame	Lot	1	$68.00	$ 68.00
ver plant	"	1	765.79	766.00
ble and wire	"	1	46.05	46.00
scellaneous items	"	1	4.10	4.00
terial				$ 1,726.00
bor,supervision and tool expense				211.00
stallation material				17.00
pply expense				69.00
ight and cartage				17.00
ntingencies				17.00
Total				$ 2,057.00
SOUTH EUCLID TOLL				
In subscriber board				
ll cord circuits	Each	5	14.866	74.00
ll answering jacks	"	10	2.53	25.00
ll test panel and associated equipment	Lot	1	140.30	140.00
terial				$ 239.00
bor,supervision and tool expense				29.00
stallation material				2.00
pply expense				10.00
ight and cartage				2.00
ntingencies				2.00
Total				$ 284.00
SOUTH SOLON SUBSCRIBER				
dition magneto switchboard, quipped for 75 lines, 10 ord circuits. Dean	Each	1	543.51	544.00
scellaneous equipment	Lot	1	228.65	229.00
tal				$ 773.00
supervision and tool expense				95.00
tion material				8.00
pense				31.00
and cartage				8.00
ies				8.00
				$ 923.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPENCERVILLE TOLL				
Protectors	Lot	1	$ 5.50	$ 6.00
Material				$ 6.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 7.00
SPRINGFIELD SUBSCRIBER				
Main Office				
No. 1, 7 panel, 3 position, 4900 line sections, subscriber	Each	10	476.00	4,760.00
No. 1, 7 panel, 3 position, 5600 line sections, subscriber	"	1	476.00	476.00
End panels	"	1	80.00	80.00
Angle sections	"	3	60.00	180.00
Subscriber answering jacks	"	4,620	3.49	16,124.00
Rural answering jacks	"	120	3.455	4.15
Subscriber multiple, 7 panel	"	4,900	5.9059	28,939.00
Rural multiple (2 sects.)	"	120	1.072	129.00
Outgoing trunks, 5 panel	"	200	8.444	1,689.00
Subscriber line positions	"	28	23.332	653.00
Rural positions	"	4	18.77	75.00
Trouble positions (1 position)	Lot	1	112.46	112.00
Subscriber cord circuits	Each	476	36.186	17,225.00
Rural cord circuits	"	61	58.99	3,598.00
Incoming r.d. trunks	"	40	4.155	166.00
Supervisor's telephone circuit, 2 divisions, 11 sections	Lot	1	262.76	263.00
Night alarm circuits	Each	3	8.29	25.00
Misc. equipment in sections	Lot	1	517.00	517.00
No. 1, 5 panel, 2 position, 8000 line sections, trunk	Each	3	385.00	1,155.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	80.00	80.00
Subscriber multiple (2½ Sects.)	"	4,900	1.3426	6,579.00
Outgoing trunks (2½ sects.)	"	20	1.9091	38.00
Incoming switching trunks	"	180	24.2755	4,370.00
Subscriber switching positions	"	4	28.1111	113.00
Trouble positions (1 position)	Lot	1	112.46	[illegible]

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPRINGFIELD SUBSCRIBER (CONT'D)				
Main Office (Cont'd)				
Night alarm circuits	Each	1	$8.29	$ 8.00
Supervisor's telephone circuits, 1 division, 3 sections	Lot	1	80.43	80.00
Misel. equipment in sections	"	1	515.00	515.00
Main distributing frame	"	1	948.00	948.00
Intermediate frame	"	1	828.00	828.00
Relay racks	"	1	444.80	445.00
Coil racks	"	1	126.00	126.00
Coil rack fuse panels	"	1	215.04	215.00
Generator fuse panels	"	1	9.60	10.00
Cable racks	"	1	436.20	436.00
Chief operator's desk	"	1	462.68	463.00
Wire chief's desk	"	1	966.69	967.00
Trouble desk (repair)	"	1	124.51	125.00
Power plant	"	1	6,133.49	6,133.00
Cable and wire	"	1	16,891.78	16,892.00
Miscellaneous items	"	1	1,490.28	1,490.00
Material				$117,688.00
Installation labor				43,545.00
Installation material				1,765.00
I. T. Co. Engineering	"			8,827.00
Freight and cartage				1,177.00
Contingencies				1,177.00
Total				$174,179.00
Exchange Office				
[illegible] 3 position, 4800 line [illegible], subscriber. Sterling	Each	9	440.00	3,960.00
[illegible]ling section	"	1	135.00	135.00
	"	1	60.00	60.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPRINGFIELD SUBSCRIBER (CONT'D				
Center Office (Cont'd)				
Subscriber answering jacks	Each	2,990	$ 6.6875	$ 19,996.00
Subscriber multiple, 6 panel	"	2,900	8.5335	24,747.00
Outgoing trunks, 6 panel	"	200	8.0985	1,620.00
Subscriber line positions	"	25	38.8975	972.00
Subscriber cord circuits	"	375	31.63	11,861.00
Trouble positions (1 position)	Lot	1	112.46	112.00
Angle sections (framework)	Each	6	60.00	360.00
Night alarm circuits	"	1	11.11	11.00
Supervisor's telephone circuits, 2 division, 9 section	Lot	1	223.00	223.00
Miscl. equipment in sections	"	1	216.00	216.00
No. 1, 8 panel, 2 position, 13600 line sections, trunk	Each	1	465.00	465.00
No. 1, 6 panel, 2 position, 9600 line sections, trunk	"	2	435.00	870.00
Cable turning sections	"	1	135.00	135.00
End panel	"	1	80.00	80.00
Subscriber multiple (2½ sects.)	"	2,600	1.31725	3,425.00
Outgoing trunks (2½ sects.)	"	20	1.9191	38.00
Incoming switching trunks	"	136	24.2755	3,301.00
Subscriber switching positions	"	3	28.1111	84.00
Night alarm circuits	"	1	8.29	8.00
Supervisor's telephone circuits, 1 division, 3 section	Lot	1	80.43	80.00
Miscel. equipment in sections	"	1	200.00	200.00
5 panel, 3 position, 480 line section, rural	Each	1	394.00	394.00
Cable turning section	"	1	80.00	80.00
End panel	"	1	60.00	60.00
Rural answering jacks	"	60	4.505	270.00
Rural multiple (1)	"	40	1.076	43.00
Rural positions	"	3	43.1944	130.00
Rural cord circuits	"	48	58.99	2,832.00
Incoming r.d. trunks	"	20	4.155	83.00
Night alarm circuits	"	1	11.11	11.00
Miscl. equipment in sections	Lot	1	10.00	10.00
Chief operator's desk	"	1	192.01	192.00
Wire chief's desk	"	1	160.69	161.00
Trouble clerk's desk	"	1	86.77	87.00

3 - CENTRAL OFFICE EQUIPMENT

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPRINGFIELD SUBSCRIBER (CONT'D) Center Office (Cont'd)				
Information desk	Lot	1	$73.94	$ 74.00
Main distributing frame	"	1	906.75	907.00
Intermediate frame	"	1	1,677.65	1,678.00
Relay racks	"	1	1,122.57	1,123.00
Power plant	"	1	6,541.83	6,542.00
Cable and wire	"	1	6,283.15	6,283.00
Miscellaneous items	"	1	151.20	151.00
Material				$ 94,070.00
Installation labor				34,806.00
Installation material				1,411.00
W. E. Co. Engineering				7,055.00
Freight and cartage				941.00
Contingencies				941.00
Total				$ 139,224.00
SPRINGFIELD TOLL				
Main Office				
In subscriber board.				
Toll switching trunks "B"	Each	40	30.916	1,237.00
Toll switching position "B"	"	1	17.92	18.00
Subscriber multiple "B"	"	2,500	.446	1,115.00
Outgoing trunks "B"	"	10	.4441	4.00
Toll switching trunks "A"	"	6	28.364	170.00
Toll board				
No. 11, 4 position, 2 sided,				
Toll sections	"	3	150.00	450.00
Position recording section	"	1	75.00	75.00
Answering jacks	"	80	9.16375	733.00
Toll multiple (6)	"	60	13.103	786.00
Outgoing trunks (6)	"	80	2.867	229.00
Toll trunks	"	20	7.387	148.00
Toll cord circuits	"	64	24.966	1,598.00
Outgoing cord circuits	"	6	7.573	45.00
Toll positions	"	12	29.47	354.00
Trunk positions	"	2	21.02	42.00
Ringing circuits	"	1	26.15	26.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPRINGFIELD TOLL (CONT'D)				
Main Office (Cont'd)				
Toll board (Cont'd)				
Ticket carrier	Lot	1	$175.00	$ 175.00
Miscl. equipment in sections	"	1	475.80	476.00
Toll test panel and associated equipment	"	1	4,067.92	4,068.00
Cable and wire	"	1	847.76	848.00
Material				$ 12,597.00
Installation labor				4,661.00
Installation material				189.00
W. E. Co. Engineering				945.00
Freight and cartage				126.00
Contingencies				126.00
Total				$ 18,644.00
Center Office				
In subscriber board.				
Toll switching trunks	Each	30	30.916	927.00
Toll switching positions	"	1	17.92	18.00
Subscriber multiple (¼ sect.)	"	1,300	.446	580.00
Outgoing trunks (¼ sect.)	"	10	.4441	4.00
Toll test panel (North) and associated equipment	Lot	1	476.91	477.00
Terminal cabinet	"	1	65.50	66.00
Cable and wire	"	1	11.62	12.00
Material				$ 2,084.00
Installation labor				771.00
Installation material				31.00
W. E. Co. Engineering				156.00
Freight and cartage				21.00
Contingencies				21.00
Total				$ 3,084.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPRING VALLEY SUBSCRIBER				
No. E167, 1 position magneto switchboard, equipped for 80 lines, 10 cord circuits	Each	1	$569.07	$ 569.00
Miscellaneous equipment	Lot	1	245.89	244.00
Material				$ 813.00
Labor, supervision and tool expense				100.00
Installation material				8.00
Supply expense				33.00
Freight and cartage				8.00
Contingencies				8.00
Total				$ 970.00
ST. CLAIRSVILLE SUBSCRIBER				
No. 10, 2 panel, 1 position sections, subscriber	Each	3	155.00	465.00
Cable turning sections	"	2	128.30	257.00
Subscribor answering jack	"	300	2.41	723.00
Rural answering jacks	"	40	6.1825	247.00
Subscriber multiple, 4 panel	"	300	1.525	458.00
Outgoing trunks, 4 panel	"	100	1.9114	191.00
Subscriber line positions	"	2	16.55	33.00
Rural positions	"	1	19.71	20.00
Subscriber cord circuits	"	30	24.591	738.00
Rural cord circuits	"	15	41.974	630.00
Supervisor's telephone circuits, 1 division, 3 sections	Lot	1	28.47	28.00
Night alarm circuits	Each	1	9.52	10.00
Misc. equipment in sections	Lot	1	138.12	138.00
Fire chief's desk	"	1	394.15	394.00
Fuse rack (protectors)	"	1	329.28	329.00
Main distributing frame	"	1	139.73	140.00
Relay racks	"	1	24.00	24.00
Power plant	"	1	1,519.46	1,519.00
Cable racks	"	1	133.76	134.00
Cable and wire	"	1	621.09	621.00

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3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ST. CLAIRSVILLE SUBSCRIBER (CONT'D)				
Miscellaneous items	Lot	1	$354.67	$ 355.00
Material				$ 7,454.00
Installation labor				2,758.00
Installation material				112.00
W. E. Co. Engineering				559.00
Freight and cartage				75.00
Contingencies				75.00
Total				$ 11,033.00
ST. CLAIRSVILLE TOLL				
No. 10, 2 panel, 1 position sections	Each	1	155.00	155.00
Toll answering jacks	"	50	5.35	268.00
Subscribor multiple (1)	"	200	.6445	129.00
Outgoing trunk (1)	"	40	.6445	26.00
Recording trunks	"	10	9.344	93.00
Toll cord circuits	"	10	50.4268	504.00
Toll line positions	"	1	15.5675	16.00
Miscl. equipment in sections	Lot	1	46.04	46.00
Toll test panel and associated equipment	"	1	432.23	432.00
Cable and wire	"	1	Included	-
Material				$ 1,669.00
Installation labor				618.00
Installation material				25.00
W. E. Co. Engineering				125.00
Freight and cartage				17.00
Contingencies				17.00
Total				$ 2,471.00
ST. MARYS TOLL				
40 wire toll test panel and associated equipment	Lot	1	107.89	108.00
Material				$ 108.00
Labor, supervision and tool expense				13.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 128.00

4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ST. PARIS TOLL				
wire toll test panel and associated equipment	Lot	1	$68.85	$ 69.00
terial				$ 69.00
bor, supervision and tool expense				8.00
stallation material				1.00
pply expense				3.00
eight and cartage				1.00
ntingencies				1.00
Total				$ 83.00
STEUBENVILLE SUBSCRIBER				
1, 7 panel, 3 position, 5600				
line sections, subscriber	Each	7	476.00	3,332.00
le turning section	"	1	135.00	135.00
panel	"	1	68.00	68.00
scriber answering jacks	"	2,480	3.3364	8,274.00
al answering jacks	"	20	5.3364	107.00
scriber multiple (5-2/3 sects.)	"	2,500	3.1613	7,903.00
al multiple (2 sects.)	"	20	2.2755	46.00
going trunks (5-2/3 sects.)	"	80	2.5871	207.00
scriber line positions	"	14	23.332	327.00
al positions	"	2	43.1944	86.00
scriber cord circuits	"	236	21.686	5,118.00
al cord circuits	"	30	43.6813	1,310.00
ble positions (1 position)	Lot	1	112.46	112.00
rvisor's telephone circuits, division, 7 sections	"	1	55.78	56.00
t alarm circuits	Each	1	8.79	9.00
l. equipment in sections	Lot	1	602.26	602.00
sent meter cabinet	"	1	177.78	178.00
f operator's desk	"	1	177.67	178.00
chief's desk (32.98% charged subscribor)	"	1	2,658.28	2,658.00
ation desk	"	1	735.86	736.00
distributing frame	"	1	2,866.53	2,867.00
diato frame	"	1	440.00	440.00
ent	"	1	7,499.01	7,499.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
STEUBENVILLE SUBSCRIBER (CONT'D)				
Coil racks	Lot	1	$336.00	$ 336.00
Coil rack fuse panel	"	1	734.24	734.00
Relay racks	"	1	356.16	356.00
Cable racks	"	1	694.13	694.00
Cable and wire	"	1	5,720.02	5,720.00
Miscellaneous items	"	1	301.31	301.00
Material				$ 50,389.00
Installation labor				18,644.00
Installation material				756.00
W. E. Co. Engineering				3,779.00
Freight and cartage				504.00
Contingencies				504.00
Total				$ 74,576.00
STEUBENVILLE TOLL				
In subscriber board.				
Toll multiple (1 sect.)	Each	140	1.805	253.00
Recording trunk multiple (1)	"	20	1.335	27.00
Toll switching trunks	"	38	30.916	1,175.00
Toll switching positions	"	1	17.92	18.00
Toll cord circuits	"	45	25.4203	1,144.00
Toll line positions	"	3	49.69	149.00
Subscriber multiple (1-1/3 sect.)	"	2,500	.446	1,115.00
Rural multiple (2)	"	20	1.072	21.00
Outgoing trunks (1-1/3 sects.)	"	80	.4441	36.00
Miscl. equipment in sections	Lot	1	Included	-
No. 1, 5 panel, 2 position, low type toll sections	Each	7	295.00	2,065.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	50.00	50.00
Toll answering jacks	"	160	9.341	1,495.00
Toll multiple (7 sects.)	"	140	11.6605	1,631.00
Outgoing trunks (7 sects.)	"	60	3.521	211.00
Recording trunks - with keys	"	20	14.949	299.00
Record. trunks - no keys	"	10	14.399	144.00
Toll cord circuits	"	140	25.4203	3,559.00
Recording cord circuits	"	16	18.315	293.00
Toll line positions	"	12	49.69	596.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
STEUBENVILLE TOLL (CONT'D)				
Toll recording positions	Each	2	$ 25.50	$ 51.00
Night alarm circuits	"	1	7.77	8.00
Supervisor's telephone circuits, 1 division, 7 sections	Lot	1	54.18	54.00
Misc. equipment in sections	"	1	240.00	240.00
Toll test panel and associated equipment	"	1	3,811.40	3,811.00
Portable observing desk	"	1	40.54	41.00
Morse alarm panel (box)	"	1	13.58	14.00
Cable and wire	"	1	1,131.87	1,132.00
Miscellaneous	"	1	12.01	12.00
Material				
Installation labor				$ 21,392.00
Installation material				7,915.00
T. E. Engineering				321.00
Freight and cartage				1,604.00
Contingencies				214.00
Total				214.00
				$ 31,660.00
STRONGVILLE SUBSCRIBER				
2 position magneto switchboard, equipped for 90 lines, 20 toll circuits. K.S.S.	Each	1	640.21	640.00
Miscellaneous equipment	Lot	1	274.37	274.00
Material				
Labor, supervision and tool expense				$ 914.00
Installation material				112.00
Travel expense				9.00
Freight and cartage				37.00
Contingencies				9.00
Total				9.00
				$ 1,090.00
STRONGVILLE TOLL				
Subscriber board				
Drops. K.S.S.	Each	15	2.05	31.00
Drop mounting. K.S.S.	"	2	2.00	4.00
Blocks, K.S.S.	"	15	1.00	15.00
Wiring	"	15	.25	4.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
STRONGVILLE TOLL (CONT'D)				
Toll test panel and associated equipment	Lot	1	$200.14	$ 200.00
				$ 254.00
Material				31.00
Labor, supervision and tool expense				3.00
Installation material				10.00
Supply expense				3.00
Freight and cartage				3.00
Contingencies				
Total				$ 304.00
SUGAR GROVE TOLL				
10 wire toll test panel and associated equipment	Lot	1	69.53	70.00
				$ 70.00
Material				9.00
Labor, supervision and tool expense				1.00
Installation material				3.00
Supply expense				1.00
Freight and cartage				1.00
Contingencies				
Total				$ 85.00
SUNBURY TOLL				
41 wire toll test panel and associated equipment	Lot	1	150.32	150.00
				$ 150.00
Material				18.00
Labor, supervision and tool expense				2.00
Installation material				6.00
Supply expense				2.00
Freight and cartage				2.00
Contingencies				
Total				$ 180.00
SHANTON TOLL				
Repeating coils and associated equipment	Lot	1	16.25	16.00

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3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BRANTON TOLL (CONT'D)				
Material				$ 16.00
Labor, supervision and tool expense				2.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 19.00
SYLVANIA TOLL				
Repeating coils and associated equipment	Lot	1	$14.05	14.00
Material				$ 14.00
Labor, supervision and tool expense				2.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 17.00
TERRE HAUTE TOLL				
Jack box (test panel) and associated equipment	Lot	1	33.83	34.00
Material				$ 34.00
Labor, supervision and tool expense				4.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 39.00
THORNVILLE SUBSCRIBER				
1 - 1 position magneto switchboards, equipped for 150 lines, 31 cord circuits. North	Lot	1	1,067.01	1,067.00
Miscellaneous equipment	"	1	457.29	457.00
Material				$ 1,524.00
Labor, supervision and tool expense				187.00
Installation material				15.00
Supply expense				61.00
Freight and cartage				15.00
Contingencies				15.00
Total				$ 1,817.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
THORNVILLE TOLL				
In subscriber board.	Each	5	$ .75	$ 4.00
Jacks - North	"	5	1.65	8.00
No. 4 drops - North	"	1	1.00	1.00
Drop mounting-North	"	5	.25	1.00
Factory wiring				
				$ 14.00
Material				2.00
Labor, supervision and tool expense				-
Installation material				1.00
Supply expense				-
Freight and cartage				-
Contingencies				
Total				$ 17.00
THURSTON TOLL				
13 wire toll test panel and associated equipment	Lot	1	36.70	37.00
				$ 37.00
Material				5.00
Labor, supervision and tool expense				-
Installation material				1.00
Supply expense				-
Freight and cartage				-
Contingencies				
Total				$ 43.00
TIFFIN TOLL				
40 wire toll test panel and associated equipment	Lot	1	265.75	266.00
				$ 266.00
Material				33.00
Labor, supervision and tool expense				2.00
Installation material				11.00
Supply expense				2.00
Freight and cartage				2.00
Contingencies				
Total				$ 316.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER				
Adams Office				
No. 1, 7 panel, 3 position, 5600 line sections, subscriber	Each	15	$476.00	$ 7,140.00
Cable turning section	"	1	135.00	135.00
End panel	"	3	80.00	240.00
Subscriber answering jacks	"	6,890	3.49	24,046.00
Subscriber multiple, 7 panel	"	5,600	8.0535	45,100.00
Outgoing trunks, 5 panel	"	520	11.5146	5,988.00
Subscriber line positions	"	44	23.332	1,027.00
Subscribers cord circuit	"	748	36.186	27,067.00
Trouble positions (1 position)	Lot	1	112.46	112.00
Night alarm circuits	Each	5	8.29	41.00
Supervisor's telephone circuits, 5 divisions, 15 sections	Lot	1	402.15	402.00
Long lines supervisory equipment	"	1	1,332.00	1,332.00
Misel. equipment in sections	"	1	1,003.35	1,003.00
No. 1, 7 panel, 2 position, 10500 line sections, trunk	Each	7	465.00	3,255.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	80.00	80.00
Subscriber multiple, 7 panel	"	9,300	3.7583	34,952.00
Outgoing trunks, 5 panel	"	60	5.37348	322.00
Incoming switching trunks	"	492	24.2755	11,944.00
Subscriber switching positions	"	13	28.111	365.00
Trouble positions (1 position)	Lot	1	546.87	547.00
Night alarm circuits	Each	2	8.29	17.00
Supervisor's telephone circuits, 2 divisions, 7 sections	Lot	1	182.24	182.00
Misel. equipment in sections	"	1	1,361.11	1,361.00
Power plant	"	1	8,476.67	8,477.00
Cable and wire	"	1	37,559.71	37,560.00
Main distributing frame	"	1	1,749.60	1,750.00
Intermediate frames	"	1	1,024.00	1,024.00
Relay racks	"	1	802.24	802.00
Relay racks	"	1	428.40	428.00
Trunk fuse panels	"	1	1,305.60	1,306.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D)				
Adams Office (Cont'd)				
Cable chute	Lot	1	$ 600.00	$ 600.00
Cable racks	"	1	937.00	937.00
Miscl. equipment, frames and racks	"	1	2,689.18	2,689.00
Wire chief's desk	"	1	1,058.84	1,059.00
Bridge desk (testing)	"	1	215.62	216.00
Trouble desk (repair)	"	1	380.30	380.00
Chief operator's desk	"	1	209.74	210.00
Information desk	"	1	895.85	896.00
Service observing desk	"	1	1,244.26	1,244.00
				$ 226,371.00
Material				83,757.00
Installation labor				3,396.00
Installation material				16,978.00
W. E. Co. Engineering				2,264.00
Freight and Cartage				2,264.00
Contingencies				
Total				$ 335,030.00
Wallbridge Office				
8 panel, 3 position, 4800 line sections, subscriber. K.S.S.	Each	5	475.00	2,375.00
Cable turning section	"	1	80.00	80.00
Angle sections	"	3	60.00	180.00
Subscriber answering jacks	"	2,640	7.0475	18,605.00
Rural answering jacks	"	40	6.765	271.00
Subscriber multiple,8 panel	"	2,800	2.523	7,064.00
Outgoing trunks, 6 panel	"	230	4.536	1,043.00
Subscriber line positions	"	13	77.668	1,010.00
Rural positions	"	1	48.17	48.00
Subscriber cord circuits	"	195	66.29	12,927.00
Rural cord circuits	"	15	55.46	832.00
Night alarm circuits	"	1	11.11	11.00
Peg count meter cabinet	"	1	42.00	42.00
Trouble positions (1 position)	Lot	1	112.46	113.00
Special line circuits	Each	10	7.0475	70.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D) Bellbridge Office (Cont'd)				
Multiple marking trunks	Each	10	$16.217	$ 162.00
Supervisor's telephone circuits, 5 sections	Lot	1	101.90	102.00
Misc. equipment in sections	"	1	690.16	690.00
6 panel, 2 position, 4800 line sections, trunk. K.S.S.	Each	3	410.00	1,230.00
Cable turning section	"	1	80.00	80.00
Subscriber multiple (2-2/13 sects.)	"	2,800	1.2016	3,364.00
Outgoing trunks (2 sects.)	"	30	1.984	60.00
Incoming switching trunks	"	50	35.26	1,763.00
Subscriber switching positions	"	5	44.11	220.00
Night alarm circuits	"	1	11.11	11.00
Supervisor's telephone circuits, 3 sections	Lot	1	61.14	61.00
Misc. equipment in sections		1	709.96	710.00
Wire chief's desk	"	1	859.44	859.00
Test bell equipment	"	1	23.82	24.00
Chief operator's desk	"	1	478.75	479.00
Test cabinet	"	1	52.80	53.00
Main distributing frame	"	1	4,021.59	4,022.00
P.B.X. generator panel	"	1	9.28	9.00
Intermediate frame	"	1	384.83	385.00
Relay racks	"	1	256.11	256.00
[illegible] panel	"	1	457.17	457.00
[illegible] plant	"	1	7,587.45	7,587.00
[illegible] racks	"	1	366.25	366.00
[illegible] and wire	"	1	6,842.16	6,842.00

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D) Wallbridge Office (Cont'd)				
Miscellaneous items	Lot	1	$172.97	$ 173.00
Material				$ 74,635.00
Installation labor				27,615.00
Installation material				1,120.00
W. E. Co. Engineering				5,598.00
Freight and cartage				746.00
Contingencies				746.00
Total				$ 110,460.00
Collingwood Office				
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	Each	7	489.00	3,423.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	3,640	4.065	14,797.00
Subscriber multiple, 8 panel	"	5,400	3.73725	20,181.00
Outgoing trunks, 6 panel	"	280	5.17742	1,450.00
Subscriber line positions	"	20	35.818	716.00
Subscriber cord circuits	"	340	22.99	7,817.00
Trouble positions (1 position)	Lot	1	142.00	142.00
Night alarm circuits	Each	2	8.06	16.00
Supervisor's telephone circuits, 2 divisions, 7 sections	Lot	1	88.74	89.00
Miscl. equipment in sections	"	1	1,377.38	1,377.00
No. 1, 6 panel, 2 position, 9600 line sections, trunk	Each	5	422.80	2,114.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Angle sections	"	2	95.00	190.00
Subscriber multiple (4½ sects.)	"	5,400	1.868875	10,092.00
Outgoing trunks, (4½ sects.)	"	30	2.67325	80.00
Incoming switching trunks	"	277	24.40	6,759.00
Subscriber switching positions	"	7	17.92	125.00
Trouble positions (1 position)	Lot	1	142.00	142.00
Night alarm circuits	Each	1	8.06	8.00
Supervisor's telephone circuits, 1 division, 5 sections	Lot	1	54.18	54.00
Miscl. equipment in sections	"	1	635.30	635.00
Power plant	"	1	10,009.48	10,009.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D)				
Collingwood Office (Cont'd)				
Cable and wire	Lot	1	$16,264.07	$ 16,264.00
Main distributing frame	"	1	1,008.00	1,008.00
Intermediate frame	"	1	1,066.00	1,066.00
Relay racks	"	1	720.00	720.00
Coil racks	"	1	262.08	262.00
Coil rack fuse panels	"	1	1,459.75	1,460.00
Cable racks	"	1	347.80	348.00
Misc. Equipment, frames and racks	"	1	1,580.79	1,581.00
Fire chief's desk	"	1	890.91	891.00
Information desk	"	1	2,107.06	2,107.00
Long lines supervisory equipment	"	1	Included	-
Material				$ 106,543.00
Installation labor				39,421.00
Installation material				1,598.00
T. T. Co. Engineering				7,991.00
Freight and cartage				1,065.00
Contingencies				1,065.00
Total				$ 157,683.00
Main - Madison Office				
Panel, 3 position, 12600 line sections, sub. and trunk.				
Sterling	Each	28	510.47	14,293.00
Cable turning section	"	1	135.00	135.00
Key panel	"	1	68.00	68.00
Subscriber answering jacks	"	8,400	4.842	40,673.00
Subscriber multiple, 7 panel	"	8,400	11.90	99,960.00
Incoming trunks (24 sects.)	"	250	16.811	4,203.00
Outgoing trunks (4 sects.)	"	225	1.7776	400.00
Incoming switching trunks	"	332	59.83	19,864.00
Subscriber line positions	"	65	51.64	3,357.00
Subscriber switching positions	"	16	87.75	1,404.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D)				
Main-Madison Office (Cont'd)				
Subscriber cord circuits	Each	975	$22.17	$ 21,616.00
Trouble position (1 position)	Lot	1	566.07	566.00
Incoming r.d. trunks	Each	20	14.296	286.00
Supervisor's telephone circuit, 9 division, 28 sections	Lot	1	640.45	640.00
Night alarm circuits	Each	3	12.40	37.00
Miscl. equipment in sections	Lot	1	5,716.26	5,716.00
Chief operator's desk	"	1	538.37	538.00
Information desk	"	1	507.47	507.00
Trouble clerk's desk	"	1	175.08	175.00
Chief inspector's desk	"	1	140.39	140.00
Wire chief's desk	"	1	796.86	797.00
Main distributing frame	"	1	10,333.59	10,334.00
Relay racks	"	1	704.85	705.00
Condenser and coil racks	"	1	48.00	48.00
Power plant	"	1	17,172.86	17,173.00
Cable racks	"	1	1,237.00	1,237.00
Cable and wire	"	1	27,803.24	27,803.00
Miscellaneous items	"	1	986.61	987.00
				$ 273,663.00
Material				101,259.00
Installation labor				4,109.00
Installation material				20,525.00
W. E. Co. Engineering				2,737.00
Freight and cartage				2,737.00
Contingencies				$ 405,031.00
Total				
Edgewater Office				
6 panel, 2 position, 240 line section, subs.and trunk, S.-C	Each	1	240.00	240.00
Subscriber answering jacks	"	200	4.46	892.00
Subscriber line positions	"	2	22.93	46.00
Subscriber cord circuits	"	32	15.75	504.00

1 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D)				
Edgewater Office (Cont'd)				
ay r.d. trunks	Each	30	$11.32	$ 340.00
ght alarm circuits	"	1	8.29	8.00
cl. equipment in sections	Lot	1	17.50	18.00
in distributing frame	"	1	187.95	188.00
er plant	"	1	865.57	866.00
le and wire	"	1	46.53	47.00
cellaneous items	"	1	81.24	81.00
erial				$ 3,230.00
tallation labor				1,195.00
tallation material				48.00
E. Co. Engineering				242.00
ight and cartage				32.00
tingencies				32.00
Total				$ 4,779.00
Pontiac Office				
1, 7 panel, 3 position, 4200 line sections, subs.and trunk	Each	4	476.00	1,904.00
1, 7 panel, 3 position, 4900 line sections,subscriber	"	2	476.00	952.00
1, 5 panel, 2 position, 3500 line sections, subscriber	"	1	394.00	394.00
le turning section	"	1	135.00	135.00
panel	"	1	60.00	60.00
criber answering jacks	"	2,420	4.2191	10,210.00
riber multiple (6-5/7 sects.)	"	3,500	3.672	12,852.00
ing trunks (5 sects.)	"	200	3.1955	639.00
ing trunks (2 sects.)	"	20	1.2905	26.00
ing switching trunks	"	174	23.291	4,053.00
ber line positions	"	13	23.332	303.00
ber switching positions	"	5	17.92	90.00
ber cord circuits	"	221	36.186	7,997.00
positions (1 position)	Lot	1	142.00	142.00
marking trunks	Each	20	16.217	324.00
r.d. trunks	"	30	14.62	439.00
alarm circuits	"	2	8.29	17.00
ed supervisory equipment	Lot	1	8.115	8.00
or's telephone circuits, ision, 7 sections	"	1	136.03	136.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D)				
Pontiac Office (Cont'd)				
Power plant	Lot	1	$5,864.21	$ 5,864.00
Cable and wire	"	1	6,910.32	6,910.00
Main distributing frame	"	1	487.20	487.00
Intermediate frame	"	1	400.00	400.00
Relay racks	"	1	296.68	296.00
Coil racks	"	1	196.55	197.00
Coil rack fuse panel	"	1	737.60	738.00
Cable racks	"	1	196.00	196.00
Miscl. equipment frames and racks	"	1	677.04	677.00
Wire chief's desk	"	1	1,321.15	1,321.00
Chief operator's desk	"	1	609.06	609.00
				$ 58,376.00
Material				21,599.00
Installation labor				876.00
Installation material				4,378.00
W. E. Co. Engineering				584.00
Freight and cartage				584.00
Contingencies				$ 86,997.00
Total				
Park - Garfield Office				
8 panel, 3 position, 4800 line sections, subscriber, K.S.S.	Each	11	475.00	5,225.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	60.00	60.00
Angle sections	"	4	70.00	280.00
Subscriber answering jacks	"	4,600	7.0475	32,419.00
Subscriber multiple (10 sects.)	"	4,600	5.7305	26,360.00
Outgoing trunks (10 sects.)	"	380	8.766	3,331.00
Subscriber line positions	"	31	77.668	2,408.00
Subscriber cord circuits	"	385	66.29	25,523.00
Trouble positions (1 position)	Lot	1	112.46	112.00

- Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D)				
Park - Garfield Office (Cont'd)				
ght alarm circuits	Each	1	$11.11	$ 11.00
ervisor's telephone circuit, 3 divisions, 11 sections	Lot	1	240.53	241.00
el. equipment in sections	"	1	497.59	498.00
anel, 2 position, 4800 line				
sections, trunk. K.S.S.	Each	7	410.00	2,870.00
le turning section	"	1	135.00	135.00
panel	"	1	60.00	60.00
scriber multiple, 6 panel	"	4,600	3.355	15,433.00
going trunks, 6 panel	"	30	4.059	122.00
ming switching trunks	"	480	35.26	16,925.00
scriber switching positions	"	12	44.11	529.00
nt alarm circuits	"	1	11.11	11.00
ervisor's telephone circuits, 7 divisions, 7 sections	Lot	1	181.24	181.00
el. equipment in sections	"	1	475.95	476.00
f operator's desk	"	1	338.86	339.00
rmation desk	"	1	556.01	556.00
chief's desk	"	1	961.13	961.00
testing cabinet	"	1	52.80	53.00
bell equipment	"	1	23.82	24.00
distributing frame	"	1	8,367.72	8,368.00
mediate frame	"	1	1,018.82	1,019.00
racks	"	1	288.80	289.00
nels	"	1	868.75	869.00
plant	"	1	5,893.59	5,394.00
ks	"	1	668.60	669.00
d wire	"	1	14,364.31	14,364.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D)				
Park-Garfield Office (Cont'd)				
Miscellaneous items	Lot	1	$84.57	$ 85.00
				$ 166,334.00
Material				61,544.00
Installation labor				2,495.00
Installation material				12,475.00
W. E. Co. Engineering				1,663.00
Freight and cartage				1,663.00
Contingencies				
Total				$ 246,174.00
Navarre Office				
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	Each	8	489.00	3,912.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	3,960	4.065	16,097.00
Subscriber multiple, 8 panel	"	4,900	4.193875	20,550.00
Outgoing trunks, 6 panel	"	220	5.78508	1,273.00
Subscriber line positions	"	23	35.818	824.00
Subscriber cord circuits	"	391	22.99	8,989.00
Trouble positions (1 position)	Lot	1	142.00	142.00
Night alarm circuits	Each	2	8.06	16.00
Supervisor's telephone circuits, 3 divisions, 8 sections	Lot	1	116.76	117.00
Miscl. equipment in sections	"	1	890.50	890.00
No. 1, 7 panel, 2 position, 10500 line sections, trunk	Each	4	474.00	1,896.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber multiple, 7 panel	"	4,900	1.64975	8,064.00
Outgoing trunks, 6 panel	"	40	1.67108	67.00
Incoming switching trunks	"	216	24.40	5,270.00
Subscriber switching positions	"	7	17.92	125.00
Trouble positions (1 position)	Lot	1	142.00	142.00
Night alarm circuits	Each	1	8.06	8.00
Supervisor's telephone circuits, 1 division, 4 sections	Lot	1	69.12	69.00
Miscl. equipment in sections	"	1	629.10	629.00
Power plant	"	1	10,683.56	10,684.00
Cable and wire	"	1	16,243.88	16,244.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D)				
Navarre Office (Cont'd)				
Main distributing frame	Lot	1	$ 780.00	$ 780.00
Intermediate frame	"	1	600.00	600.00
Relay racks	"	1	427.20	427.00
Coil racks	"	1	599.76	600.00
Coil rack fuse panels	"	1	813.32	813.00
Cable racks	"	1	816.00	816.00
Miscl. equipment frames and racks	"	1	3,872.87	3,873.00
Wire chief's desk	"	1	1,067.66	1,068.00
Chief operator's desk	"	1	569.76	570.00
Miscellaneous items	"	1	220.70	221.00
Material				$ 106,416.00
Installation labor				39,374.00
Installation material				1,596.00
T. E. Co. Engineering				7,981.00
Freight and cartage				1,064.00
Contingencies				1,064.00
Total				$ 157,495.00
Forest Office				
No. 1, 8 panel, 3 position, 9600 line sections, subscriber	Each	10	489.00	4,890.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	4,960	4.065	20,162.00
Subscriber multiple, 8 panel	"	5,500	5.107125	28,089.00
Outgoing trunks, 6 panel	"	300	7.00042	2,100.00
Subscriber line positions	"	29	35.818	1,039.00
Subscriber cord circuits	"	493	22.99	11,334.00
Cable positions (1 position)	Lot	1	142.00	142.00
Line alarm circuits	Each	2	8.06	16.00
Supervisor's telephone circuit, 10 sections	Lot	1	129.84	130.00
Test equipment in sections	"	1	1,544.71	1,545.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D) Forest Office (Cont'd)				
No. 1, 6 panel, 2 position, 9600 line sections, trunk	Each	5	$ 422.80	$ 2,114.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Angle sections	"	2	95.00	190.00
Subscriber multiple, 6 panel	"	5,500	2.088	11,484.00
Outgoing trunks, 6 panel	"	40	2.67325	107.00
Incoming switching trunks	"	302	24.40	7,369.00
Subscriber switching positions	"	8	17.92	143.00
Trouble positions (1 position)	Lot	1	142.00	142.00
Night alarm circuits	Each	1	8.06	8.00
Supervisor's telephone circuits, 1 division, 5 sections	Lot	1	54.18	54.00
Miscl. equipment in sections	"	1	618.87	619.00
Power plant	"	1	7,732.58	7,733.00
Cable and wire	"	1	22,709.50	22,710.00
Main distributing frame	"	1	892.80	893.00
Intermediate frame	"	1	1,066.00	1,066.00
Relay racks	"	1	696.00	696.00
Coil racks	"	1	589.68	590.00
Fuse panels	"	1	871.65	872.00
Cable racks	"	1	560.00	560.00
Miscl. equipment, frames and racks	"	1	415.97	416.00
Wire chief's desk	"	1	927.96	928.00
Chief operator's desks (2)	"	1	1,819.92	1,820.00
Miscellaneous items	"	1	197.79	198.00
Material				$ 130,779.00
Installation labor				48,3[illegible].00
Installation material				1,9[illegible].00
W. E. Co. Engineering				9,8[illegible].00
Freight and cartage				1,[illegible].00
Contingencies				1,[illegible].00
Total				$ 19[illegible]

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO TOLL				
Adams Office				
In subscriber board.				
Toll switching trunks	Each	96	$ 28.468	$ 2,733.00
Toll switching positions	"	2	17.92	36.00
No. 1, 7 panel, 2 position, 10800 line sections, trunk	"	1	465.00	465.00
Subscriber multiple, 7 panel	"	9,300	.43825	4,076.00
Outgoing trunks, 6 panel	"	60	.45575	27.00
Supervisor's telephone circuit, 1 section	Lot	1	6.54	7.00
Misc. equipment in sections	"	1	Included	
Toll Board				
No. 21 modified, 2 position, low type toll sections	Each	15	125.00	1,875.00
No. 1, 5 panel, 2 position, low type toll sections	"	10	295.00	2,950.00
2 position recording desks	"	8	295.00	2,360.00
Cable turning sections for 21 frameworks	"	2	40.00	80.00
Key panels for 1 frameworks	"	2	50.00	100.00
Toll answering jacks	"	520	11.25364	5,852.00
Toll multiple (25 sects.)	"	160	37.7625	6,042.00
Outgoing trunks (25 sects.)	"	200	12.39375	2,479.00
Recording trunks (16 positions)	"	120	32.697925	3,924.00
Toll cord circuits	"	252	53.30556	13,433.00
Recording cord circuits	"	36	33.8933	1,220.00
Toll line positions	"	50	46.69884	2,334.00
Toll recording positions	"	16	24.05825	385.00
Special toll loops (2 sects.)	"	60	12.99	779.00
Night alarm circuits	"	2	7.10	14.00
Misc. equipment in sections	Lot	1	26.1313	26.00
Misc. equipment, frames and racks	"	1	185.02	185.00
Cable and wire	"	1	3,394.14	3,394.00
Key desk	"	1	115.38	115.00
Key operator's desk	"	1	16.64	17.00
Key desks (2)	"	1	425.57	426.00
Key's stands	"	1	599.55	600.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO TOLL (CONT'D)				
Adams Office (Cont'd)				
Toll test panel and associated equipment	Lot	1	$12,251.90	$ 12,252.00
Material				$ 68,186.00
Installation labor				25,229.00
Installation material				1,023.00
W.E.Co. Engineering				5,114.00
Freight and cartage				682.00
Contingencies				682.00
Total				$ 100,916.00
Walbridge Office				
In subscriber board.	Each	5	26.13	131.00
Toll switching trunks	"	5	2.55	13.00
Switching trunks, wired only				
Material				$ 144.00
Installation labor				53.00
Installation material				2.06
W.E.Co. Engineering				11.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 212.00
Collingwood Office				
In subscriber board.	Each	20	25.2905	506.00
Toll switching trunks	"	1	17.92	18.00
Toll switching positions	"	2,700	.43825	1,183.00
Subscriber multiple (½ sect.)	"	20	.45575	9.00
Outgoing trunks (½ sect.)	"	20	2.85	57.00
Toll switch trunks - wired only	"	20	.545	11.00
Protectors - less heat coils	Lot	1	13.45	13.00
Factory cabling (20 trunks)				
Cable and wire	"	1	2,032.23	2,032.00
Material				$ 3,829.00
Installation labor				1,417.00
Installation material				57.00
W.E.Co. Engineering				287.00
Freight and cartage				58.00
Contingencies				58.00
Total				$ [illegible]

4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO TOLL (CONT'D)				
Main - Madison Office				
In subscriber board.				
Toll switching trunks	Each	110	$ 46.66	$ 5,133.00
Toll switching positions	"	3	87.75	263.00
Panel, 3 position, 12600 line sections, subscriber. Sterling	"	1	510.47	510.00
Subscriber multiple, 7 panel	"	8,400	.4144	3,481.00
Outgoing trunks, 6 panel	"	250	.4444	111.00
Supervisor's telephone circuits, 1 section	Lot	1	7.33	7.00
Material				$ 9,505.00
Installation labor				3,517.00
Installation material				143.00
T. & T. Co. Engineering				713.00
Freight and cartage				95.00
Contingencies				95.00
Total				$ 14,068.00
Edgewater Office				
Toll trunks	-	-	-	-
Pontiac Office				
In subscriber board.				
Toll switching trunks	Each	16	26.421	423.00
Poles and wire	Lot	1	35.04	35.00
Material				$ 458.00
Installation labor				169.00
Installation material				7.00
T. & T. Co. Engineering				34.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 678.00
[illegible] - Garfield Office				
In subscriber board.				
Toll switching trunks	Each	30	26.13	784.00
Toll switching positions	"	1	43.95	44.00
Panel, 3 position, 4800 line sections, trunk, K.S.S.	"	½	480.00	240.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO TOLL (CONT'D)				
Park-Garfield Office (Cont'd)				
Subscribers multiple (¼ sect.)	Each	2,400	$ .4805	$ 1,153.00
Outgoing trunks (¼ sect.)	"	20	.791	16.00
				$ 2,237.00
Material				828.00
Installation labor				34.00
Installation material				168.00
W.E.Co. Engineering				22.00
Freight and cartage				22.00
Contingencies				
Total				$ 3,311.00
Navarre Office				
In subscriber board.				
Toll switching trunks	Each	22	28.2467	621.00
				$ 621.00
Material				230.00
Installation labor				9.00
Installation material				47.00
W. E. Co. Engineering				6.00
Freight and cartage				6.00
Contingencies				
Total				$ 919.00
Forest Office				
In subscriber board.				
Toll switching trunks	Each	20	31.893	638.00
Toll switch. trunks, wired only	"	30	2.55	76.50
Cable and wire	Lot	1	117.74	118.50
Miscellaneous items	"	1	8.85	9.00
				$ 841.00
Material				311.00
Installation labor				13.00
Installation material				63.00
W. E. Co. Engineering				8.00
Freight and cartage				8.00
Contingencies				
Total				$1,244.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TORONTO SUBSCRIBER				
1 position, magneto switchboards, equipped for 100 lines, 13 cord circuits. W. E. Co.	Each	2	$ 711.34	$ 1,423.00
1 position magneto switchboards, equipped for 100 lines, 14 cord circuits. W. E. Co.	"	2	711.34	1,423.00
Miscellaneous equipment	Lot	1	609.72.	610.00
Material				$ 3,456.00
Labor, supervision and tool expense				423.00
Installation material				35.00
Supply expense				138.00
Freight and cartage				35.00
Contingencies				35.00
Total				$ 4,122.00
TORONTO TOLL				
In subscriber board.				
No. 19C drops	Each	13	1.65	21.00
No. 2 drop mountings	"	2	1.05	2.00
No. 147 jacks	"	13	.29	4.00
Factory wiring	"	13	.25	3.00
22 wire toll test panel and associated equipment	Lot	1	233.02	233.00
Material				$ 263.00
Labor, supervision and tool expense				32.00
Installation material				3.00
Supply expense				11.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 315.00
TORONT CITY SUBSCRIBER				
1 position magneto switchboard, equipped for 100 lines, 15 cord circuits. W.E.Co.	Each	1	711.34	711.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TREMONT CITY SUBSCRIBER (CONT'D)				
Miscellaneous equipment	Lot	1	$304.86	$ 305.00
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00
TREMONT CITY TOLL				
In subscriber board.				
No. 19A drops	Each	3	1.65	5.00
Drop mounting	"	1	1.05	1.00
Jacks (220C)	"	3	.42	1.00
Factory wiring	"	3	.25	1.00
20 wire toll test panel and associated equipment	Lot	1	81.67	82.00
Material				$ 90.00
Labor, supervision and tool expense				11.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 108.00
TRIMBLE SUBSCRIBER				
No. E167, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	1	711.34	711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TRIBBLE TOLL				
In subscriber board.				
No. 12A drops, single mtd.	Each	3	$2.03	$ 6.00
Jacks (220C)	"	3	.42	1.00
Factory wiring	"	3	.25	1.00
20 wire toll test panel and associated equipment	Lot	1	150.24	150.00
Material				$ 158.00
Labor, supervision and tool expense				19.00
Installation material				2.00
Supply expense				6.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 189.00
TROTWOOD TOLL				
0 wire toll test panel and associated equipment	Lot	1	55.93	56.00
aterial				$ 56.00
abor, supervision and tool expense				7.00
nstallation material				1.00
upply expense				2.00
reight and cartage				1.00
ontingencies				1.00
Total				$ 68.00
TROY TOLL				
wire toll test panel and associated equipment, K.S.S.	Lot	1	233.32	233.00
Jointly owned by The Ohio Bell Tel. Co. and The Troy Tel. Co.				
wire toll test panel and associated equipment	"	1	167.59	168.00
erial				$ 401.00
r, supervision and tool expense				49.00
allation material				4.00
ply expense				16.00
ght and cartage				4.00
ncies				4.00
				$ 478.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TUSCARAWAS SUBSCRIBER				
1 position magneto switchboard, equipped for 50 lines, 10 cord circuits. K.S.S.	Each	1	$ 355.67	$ 356.00
Miscellaneous equipment	Lot	1	152.43	152.00
				$ 508.00
Material				62.00
Labor, supervision and tool expense				5.00
Installation material				20.00
Supply expense				5.00
Freight and cartage				5.00
Contingencies				$ 605.00
Total				
TUSCARAWAS TOLL				
In subscriber board.				
No. 237 Jacks, K.S.S.	Each	6	1.00	6.00
No. 50E drops	"	6	2.05	12.00
No. 257 drop mounting	"	1	2.00	2.00
Factory wiring	"	6	.25	2.00
				$ 22.00
Material				3.00
Labor, supervision and tool expense				-
Installation material				1.00
Supply expense				-
Freight and cartage				-
Contingencies				$ 26.00
Total				
UHRICHSVILLE SUBSCRIBER				
No. 9C, 2 panel, 1 position, 1200 line multiple switchboard	Each	7	146.50	1,026.00
Subscriber multiple, 4 panel	"	1,080	5.92	6,394.00
Cable turning section	"	1	55.00	55.00
End panel	"	1	25.00	25.00
Rural multiple, 4 panel	"	40	5.683	227.00
Outgoing trunks (6 sect.)	"	40	3.2178	129.00
Subscriber line positions	"	5	19.892	99.00
Rural positions	"	2	19.892	40.00
Subscriber cord circuits	"	75	20.57	1,543.00
Rural cord circuits	"	30	29.885	897.00
Night alarm circuits	"	1	10.90	11.00
Miscl. equipment in sections	Lot	1	174.06	174.00
Generator fuse cabinet	"	1	7.50	8.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
[illegible]RICHSVILLE SUBSCRIBER (CONT'D)				
Chief operator's desk	Lot	1	$ 234.05	$ 234.00
Power plant	"	1	1,673.84	1,674.00
P.B.X. generator panel	"	1	22.85	23.00
Fuse racks (protectors)	"	1	785.60	786.00
Main distributing frame	"	1	321.89	322.00
Cable racks	"	1	92.66	93.00
Cable and wire	"	1	838.72	839.00
Miscellaneous items	"	1	40.80	41.00
Material				$ 14,640.00
Installation labor				5,417.00
Installation material				220.00
T. & T. Co. Engineering				1,098.00
Freight and cartage				146.00
Contingencies				146.00
Total				$ 21,667.00
[illegible]RICHSVILLE TOLL				
[illegible]BC, 2 panel, 1 position, 1200 line multiple switchboard	Each	4	146.50	586.00
Subscriber multiple, 4 panel	"	1,080	1.30375	1,408.00
Toll multiple (2)	"	60	8.840875	530.00
Outgoing trunks (2)	"	40	1.29125	52.00
Incoming trunks	"	10	5.685	57.00
Toll cord circuits	"	28	35.63467	998.00
Toll line positions	"	4	16.843	67.00
Misc. equipment in sections	Lot	1	283.07	283.00
Toll test panel and associated equipment	"	1	1,637.10	1,637.10
Fuse bar	"	1	9.27	9.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
UHRICHSVILLE TOLL (CONT'D)				
Cable and wire	Lot	1	$150.62	$ 151.00
Material				$ 5,778.00
Installation labor				2,138.00
Installation material				87.00
W. E. Co. Engineering				433.00
Freight and cartage				58.00
Contingencies				58.00
Total				$ 8,552.00
UNIONTOWN SUBSCRIBER				
No. E167, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	1	711.34	711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				-10.00
Contingencies				10.00
Total				$ 1,211.00
UNIONTOWN TOLL				
In subscriber board.				
No. 19A drops, single mtd.	Each	4	1.65	7.00
Jacks (220C)	"	4	.42	2.00
Factory wiring	"	4	.25	1.00
41 wire toll test panel and associated equipment	Lot	1	96.50	96.00
Material				$ 106.00
Labor, supervision and tool expense				13.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 126.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
UPPER SANDUSKY SUBSCRIBER				
No. 9C, 2 panel, 1 position, 800 line multiple switchboard	Each	7	$148.57	$ 1,040.00
Cable turning sections	"	2	40.00	80.00
Subscriber multiple, 4 panel	"	600	5.24	3,144.00
Rural multiple (2), 4 panel	"	80	4.668	373.00
Outgoing trunks (4)	"	20	3.4145	68.00
Subscriber line positions	"	3	19.892	60.00
Rural positions	"	4	19.892	80.00
Subscriber cord circuits	"	45	20.57	926.00
Rural cord circuits	"	60	29.885	1,793.00
Night alarm circuits	"	1	10.90	11.00
Local to rural trunks	"	10	2.99225	30.00
Supervisor's telephone circuit, 4 sections	Lot	1	39.21	39.00
Miscl. equipment in sections	"	1	385.21	385.00
Generator fuse cabinet	"	1	23.56	24.00
No. 7C wire chief's desk	"	1	289.40	289.00
Main distributing frame	"	1	849.48	849.00
Cable racks	"	1	46.00	46.00
Power plant	"	1	1,578.56	1,579.00
Cable and wire	"	1	615.41	615.00
Miscellaneous items	"	1	354.98	355.00
Material				$ 11,786.00
Installation labor				4,361.00
Installation material				177.00
U. E. Co. Engineering				884.00
Freight and cartage				118.00
Contingencies				118.00
Total				$ 17,444.00
UPPER SANDUSKY TOLL				
No. 9C, 2 panel, 1 position, 800 line multiple switchboard	Each	2	148.57	297.00
Subscriber multiple, 4 panel	"	600	.67	402.00
Rural multiple, 4 panel	"	80	.685	55.00
Recording trunks	"	20	4.088	82.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
UPPER SANDUSKY TOLL (CONT'D)				
Toll multiple (1)	Each	40	$ .685	$ 27.00
Toll cord circuits	"	14	28.822	404.00
Toll line positions	"	2	19.4	39.00
Miscl. equipment in sections	Lot	1	160.34	160.00
No. 1 toll test panel and associated equipment	"	1	944.35	944.00
Cable and wire	"	1	240.25	240.00
				$ 2,650.00
Material				980.00
Installation labor				40.00
Installation material				199.00
W. E. Co. Engineering				26.00
Freight and cartage				26.00
Contingencies				$ 3,921.00
Total				
URBANA TOLL				
Toll test panel and associated equipment	Lot	1	932.14	932.00
				$ 932.00
Material				114.00
Labor, supervision and tool expense				9.00
Installation material				37.00
Supply expense				9.00
Freight and cartage				9.00
Contingencies				$ 1,110.00
Total				
VALLEY (INDEPENDENCE) SUBSCRIBER				
No. 105A, 1 position magneto switchboard, equipped for 60 lines, 15 cord circuits	Each	1	426.80	427.00
Miscellaneous equipment	Lot	1	122.92	123.00
				$ 550.00
Material				87.00
Labor, supervision and tool expense				5.00
Installation material				23.00
Supply expense				5.00
Freight and cartage				5.00
Contingencies				$ 675.00
Total				

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
VALLEY (INDEPENDENCE) TOLL				
1n subscriber board.				
No. 19A drops	Each	15	$ 1.65	$ 25.00
No. 87 drop mountings	"	1	1.30	1.00
No. 299A jacks	"	15	.44	7.00
Factory wiring	"	15	.08	1.00
Toll test panel and associated equipment	Lot	1	233.21	233.00
Material				$ 267.00
Labor, supervision and tool expense				33.00
Installation material				3.00
Supply Expense				11.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 320.00
VAN BUREN TOLL				
40 wire toll test panel and associated equipment	Lot	1	89.36	89.00
Material				$ 89.00
Labor, supervision and tool expense				11.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 107.00
MENDALIA SUBSCRIBER				
No. B-167, 1 position magneto switchboard, equipped for 55 lines, 12 cord circuits	Each	1	391.14	391.00
Miscellaneous equipment	Lot	1	167.67	168.00
Material				$ 559.00
Labor, supervision and tool expense				68.00
Installation material				6.00
Supply expense				22.00
Freight and cartage				6.00
Contingencies				6.00
Total				$ 667.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
VANDALIA TOLL				
In subscriber board.				
No. 19A drops, single mounted	Each	6	$ 1.65	$ 10.00
Jacks (220C)	"	6	.42	3.00
Factory wiring	"	6	.25	2.00
40 wire toll test panel and associated equipment	Lot	1	160.16	160.00
Material				$ 175.00
Labor, supervision and tool expense				21.00
Installation material				2.50
Supply expense				7.00
Freight and cartage				1.00
Contingencies				2.00
Total				$ 209.00
VAN WERT TOLL				
No. 1, 5 panel, 2 position, low type toll sections	Each	1	395.00	395.00
Toll answering jacks	"	20	9.341	187.00
Toll multiple (1)	"	20	1.5765	32.00
2 way trunks	"	20	5.85	117.00
Toll cord circuits	"	16	45.14577	722.00
Toll line positions	"	2	49.69	99.00
Night alarm circuit	"	1	7.77	8.00
Miscl. equipment in sections	Lot	1	122.47	122.00
Main distributing frame	"	1	26.39	26.00
Toll test panel and associated equipment	"	1	291.32	291.00
Cable and wire	"	1	74.45	74.00
3 panel, 2 position, low type toll sections, K. S.	Each	1	190.00	190.00
End panels	"	2	50.00	100.00
Toll answering jacks	"	25	3.6908	92.00
Outgoing trunks (1)	"	10	4.67	47.00
Recording trunks	"	10	12.07	121.00
Toll cord circuits	"	20	49.33	987.00
Toll line positions	"	2	54.75	110.00
Dialing circuits	"	2	10.95	22.00
Night alarm circuits	"	1	3.85	4.00
Miscl. equipment in sections	Lot	1	36.88	37.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WAYNERT TOLL (CONT'D)				
Toll test panel and associated equipment	Lot	1	$ 180.68	$ 181.00
Main distributing frame	"	1	152.50	152.00
Cable and wire	"	1	156.42	156.00
Cable racks	"	1	74.00	74.00
Miscellaneous items	"	1	131.38	131.00
Material				
Labor, supervision and tool expense				$ 4,477.00
Installation material				548.00
Supply expense				45.00
Freight and cartage				179.00
Contingencies				45.00
Total				45.00
				$ 5,339.00
VERMILLION TOLL				
40 wire toll test panel and associated equipment	Lot	1	150.87	151.00
Material				
Labor, supervision and tool expense				$ 151.00
Installation material				18.00
Supply expense				2.00
Freight and cartage				6.00
Contingencies				2.00
Total				2.00
				$ 181.00
WADSWORTH TOLL				
40 wire toll test panel and associated equipment	Lot	1	89.28	89.00
Material				
Labor, supervision and tool expense				$ 89.00
Installation material				11.00
Supply expense				1.00
Freight and cartage				4.00
Contingencies				1.00
Total				1.00
				$ 107.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduct Cost No
WAPAKONETA TOLL				
60 wire toll test panel (K.S.S.) and associated equipment	Lot	1	$ 514.02	$ 514
40 wire toll test panel and associated equipment	"	1	186.83	187
Material				$ 701
Labor, supervision and tool expense				86
Installation material				?
Supply expense				28
Freight and cartage				?
Contingencies				?
Total				$ 836
WARREN TOLL				
No. 10 W.C. desk framework, per C.& P.Drg. C-20452 and associated equipment	Lot	1	2,405.34	2,405
Material				$ 2,405
Labor, supervision and tool expense				295
Installation material				24
Supply expense				96
Freight and cartage				24
Contingencies				24
Total				$ 2,868
WARRENVILLE SUBSCRIBER				
No. 1005, 1 position, magneto switchboard, equipped for 40 lines, 15 cord circuits	Each	1	284.54	285
Miscellaneous equipment	Lot	1	121.94	122
Material				$ 407
Labor, supervision and tool expense				50
Installation material				4
Supply expense				16
Freight and cartage				4
Contingencies				4
Total				$ 485

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BARBOURVILLE TOLL				
In subscriber board.				
No. 19A drops	Each	10	$ 1.60	$ 16.00
No. 58 drop mounting	"	1	1.30	1.00
Jacks (220C)	"	10	.42	4.00
Factory wiring	"	10	.25	2.00
Toll test panel and associated equipment	Lot	1	140.25	140.00
Material				$ 169.00
Labor, supervision and tool expense				20.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 196.00
WASHINGTON C.H.SUBSCRIBER				
Master switches, primary	Each	28	27.65	774.00
Master switches, secondary	"	10	32.40	324.00
Line switches, primary	"	1,300	4.60	5,980.00
Line switches, secondary	"	248	3.85	955.00
L.S. and connector frames	"	15	728.15	10,922.00
Selectors	"	423	28.30	11,971.00
Selector frames	"	4	387.35	1,549.00
Connectors	"	255	39.60	10,098.00
Reverting call switches	"	12	36.00	432.00
Test distributors	"	2	40.75	82.00
Test connectors	"	2	26.85	54.00
Repeaters	"	14	19.90	279.00
Miscl. condensers	"	1,131	.85	961.00
Line switch bases, D-47037	"	5	15.45	77.00
Line switch covers, D-49094	"	5	205.90	1,030.00
Miscl. relays	"	118	1.78	210.00
Switchboard covers	"	5	93.06	465.00
Switchboard piers	"	5	2.60	13.00
Fuse covers	"	3	3.40	10.00
Main distributing frame	Lot	1	1,709.75	1,710.00
Intermediate frame	"	1	73.10	73.00
Supervisory cabinet	"	1	226.67	227.00
Cable ringer rack	"	1	228.99	229.00

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3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WASHINGTON C.H.SUBSCRIBER (CONT'D)				
Information board	Lot	1	Included	-
Power plant	"	1	$6,326.02	$ 6,326.00
Cable racks	"	1	268.60	269.00
Wire chief's desk	"	1	610.70	611.00
Relay racks	"	1	53.68	54.00
Cable and wire	"	1	768.54	769.00
Miscellaneous items	"	1	395.97	396.00
No. 1, 5 panel, 2 position, low type toll framework - spl.				
"A" board	Each	1	295.00	295.00
Outgoing trunks	"	20	.4441	9.00
Subscriber line positions	"	2	23.332	47.00
Subscriber cord circuits	"	16	36.186	579.00
Pay station answering jacks	"	20	3.49	72.00
Intercepting answering jacks	"	110	3.49	384.00
Dialing circuits	"	2	12.10	24.00
Miscl. equipment in section	Lot	1	164.47	164.00
Material				$ 58,434.00
Installation labor				21,617.00
Installation material				876.00
W. E. Co. Engineering				4,381.00
Freight and cartage				584.00
Contingencies				584.00
Total				$ 86,477.00
WASHINGTON C. H. TOLL				
No. 1, 5 panel, 2 position, low type toll sections	Each	3	295.00	885.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	50.00	50.00
Recording trunks	"	20	22.339	447.00
Toll multiple (3 sects.)	"	60	4.7224	283.00
Outgoing trunks (3 sects.)	"	60	1.78851	107.00
Toll cord circuits	"	64	45.14577	2,889.00
Toll line positions	"	5	49.69	249.00
Toll recording positions	"	1	30.92	31.00
Toll answering jacks	"	50	9.341	467.00

12350

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WASHINGTON C. H. TOLL (CONT'D)				
Dialing circuits	Each	5	$ 12.10	$ 60.00
Night alarm circuits	"	1	7.77	8.00
Misel. equipment in sections	Lot	1	493.41	493.00
Toll test panel and associated equipment	"	1	4,878.86	4,879.00
Material				$ 10,962.00
Installation labor				4,056.00
Installation material				164.00
W. E. Co. Engineering				822.00
Freight and cartage				110.00
Contingencies				110.00
Total				$ 15,224.00
HAUSEON TOLL				
40 wire toll test panel and associated equipment	Lot	1	117.13	117.00
Material				$ 117.00
Labor, supervision and tool expense				14.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 139.00
WAVERLY TOLL				
20 wire toll test panel and associated equipment.	Lot	1	71.51	72.00
Material				$ 72.00
Labor, supervision and tool expense				9.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 87.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WAYNESBURG SUBSCRIBER				
No. E167, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	1	$ 711.34	$ 711.00
Miscellaneous equipment	Lot	1	304.66	305.00
Material				$ 1,016.00
Labor, supervision and tool expense				126.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00
WAYNESBURG TOLL				
In subscriber board.				
No. 19A drops, single mounted	Each	5	1.65	8.00
Jacks (220C)	"	5	.42	3.00
Factory wiring	"	5	.25	1.00
Material				$ 11.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 12.00
WELLINGTON TOLL				
Toll test panels and associated equipment	Lot	1	541.75	542.00
Material				$ 542.00
Labor, supervision and tool expense				66.00
Installation material				8.00
Supply Expense				23.00
Freight and cartage				5.00
Contingencies				8.00
Total				$ 652.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
[illegible]STON TOLL				
No. 13, 1 position, 2 panel, low type toll sections, C.U.T.Co.	Each	1	$100.00	$ 100.00
Misc. equipment in section	Lot	1	331.11	331.00
Cable and wire	"	1	31.76	32.00
Material				
Labor, supervision and tool expense				$ 463.00
Installation material				57.00
Supply expense				5.00
Freight and cartage				19.00
Contingencies				5.00
Total				$ 554.00
[illegible]ELLSVILLE SUBSCRIBER				
No. 10, 2 panel, 1 position sections	Each	5	155.00	775.00
No. 10, 1 panel, 0 position sections	"	1	40.00	40.00
Cable turning sections	"	2	128.30	257.00
Subscriber answering jacks	"	760	2.41	1,832.00
Rural answering jacks	"	20	6.1825	124.00
Subscriber multiple, 4 panel	"	700	1.65	1,155.00
Outgoing trunks, 4 panel	"	60	2.7885	167.00
Incoming switching trunks	"	18	23.28	419.00
Subscriber line positions	"	3	16.55	50.00
Rural positions	"	1	19.71	20.00
Subscriber switching positions	"	1	33.00	33.00
Subscriber cord circuits	"	45	24.591	1,107.00
Rural cord circuits	"	15	41.974	630.00
Night alarm circuits	"	1	9.62	10.00
Misc. equipment in sections	Lot	1	273.97	274.00
[illegible] chief's desk	"	1	334.37	334.00
[illegible] operator's desk	"	1	255.96	256.00
[illegible]diate frame	"	1	195.90	196.00
[illegible] distributing frame	"	1	871.30	871.00
[illegible]t (protectors)	"	2	621.30	621.00
[illegible]	"	1	92.82	93.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WELLSVILLE SUBSCRIBER (CONT'D)				
Relay racks	Lot	1	$19.68	$ 20.00
Cable racks	"	1	272.00	272.00
Cable and wire	"	1	1,908.80	1,909.00
Power plant	"	1	1,614.63	1,615.00
P.B.X. generator panel	"	1	22.80	23.00
Miscellaneous items	"	1	413.16	413.00
Material				$ 13,516.00
Installation labor				5,001.00
Installation material				203.00
W. E. Co. Engineering				1,014.00
Freight and Cartage				135.00
Contingencies				135.00
Total				$ 20,004.00
WELLSVILLE TOLL				
In subscriber board.				
Toll switching trunks	Each	8	34.19125	274.00
Toll switching positions	"	0	-	-
Material				$ 274.00
Installation labor				34.00
Installation material				3.00
W. E. Co. Engineering				11.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 328.00
WEST CARROLLTON SUBSCRIBER				
1 position magneto switchboard, equipped for 120 lines, 10 cord circuits. North	Each	1	853.61	854.00
Miscellaneous equipment	Lot	1	365.83	366.00
Material				$ 1,220.00
Labor, supervision and tool expense				180.00
Installation material				11.00
Supply expense				40.00
Freight and cartage				
Contingencies				
Total				

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WEST JEFFERSON TOLL				
20 wire toll test panel and associated equipment	Lot	1	$ 90.31	$ 90.00
Material				$ 90.00
Labor, supervision and tool expense				11.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 108.00
WEST LAFAYETTE SUBSCRIBER				
Panel, 3 position, 3000 line sections, subscriber. K.S.S.	Each	1	440.00	440.00
File turning section	"	1	80.00	80.00
Subscriber answering jacks	"	200	6.6875	1,338.00
Final answering jacks	"	40	4.505	180.00
Subscriber multiple (1 sect.)	"	200	.9482	190.00
Subscriber line positions	"	2	38.8975	78.00
Subscriber cord circuits	"	30	31.63	949.00
Night alarm circuits	"	1	8.29	8.00
Misc. equipment in sections	Lot	1	45.45	45.00
Protector rack	"	1	309.50	310.00
Intermediate frame	"	1	151.00	151.00
Power plant	"	1	1,013.37	1,013.00
Misc racks	"	1	7.45	7.00
Cable and wire	"	1	124.75	125.00
Miscellaneous items	"	1	6.59	7.00
Total				$ 4,921.00
Labor, supervision and tool expense				603.00
Installation material				49.00
Supply expense				197.00
Freight and cartage				49.00
Contingencies				49.00
				$ 5,868.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WEST UNION TOLL				
20 wire toll test panel and associated equipment	Lot	1	$83.42	$ 83.00
Material				$ 83.00
Labor, supervision and tool expense				10.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 99.00
WESTERVILLE SUBSCRIBER				
1-2/3, 3 position, 6 panel, magneto switchboards, equipped for 560 lines, 5 positions, 75 cord circuits, K.S.S.	Lot	1	3,983.50	3,984.00
Miscellaneous equipment	"	1	1,707.22	-1,707.00
Material				$ 5,691.00
Labor, supervision and tool expense				697.00
Installation material				57.00
Supply expense				228.00
Freight and cartage				57.00
Contingencies				57.00
Total				$ 6,787.00
WESTERVILLE TOLL				
1/3, 3 position, 6 panel, magneto switchboard, equipped for 24 toll lines, 1 toll position, 12 toll cord circuits, K.S.S.	Lot	1	384.55	385.00
40 wire toll test panel and associated equipment	"	1	598.80	599.00
Material				$ 984.00
Labor, supervision and tool expense				121.00
Installation material				10.00
Supply expense				39.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,174.00

3 - CENTRAL OFFICE EQUIPMENT

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WHITLAKE (DOVER) SUBSCRIBER				
2 position, 4 panel, magneto switchboard sections, frameworks, K.S.S. 1 position, 2 panel, magneto switchboard section framework. K. S. S. Subscriber lines Interposition trunks Subscriber line positions Subscriber cord circuits Night alarm circuits Misc. equipment in sections	Group	1	$2,276.29	$ 2,276.00
Miscellaneous equipment	Lot	1	975.55	976.00
Material				$ 3,252.00
Labor, supervision and tool expense				398.00
Installation material				33.00
Supply expense				130.00
Freight and cartage				33.00
Contingencies				33.00
Total				$ 3,879.00
WHITLAKE (DOVER) TOLL				
In subscriber board.				
Racks, K.S.S.	Each	20	.75	15.00
Drops	"	20	2.05	41.00
Drop mountings, K.S.S.	"	4	1.50	6.00
Factory wiring	"	20	.25	5.00
Material				$ 67.00
Labor, supervision and tool expense				8.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 81.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WESTON TOLL				
41 wire toll test panel and associated equipment	Lot	1	$182.71	$ 183.00
Material				$ 183.00
Labor, supervision and tool expense				22.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 218.00
WHITEHOUSE SUBSCRIBER				
1 position magneto switchboard, equipped for 130 lines, 15 cord circuits, S.-C	Each	1	924.74	925.00
Miscellaneous equipment	Lot	1	396.32	396.00
Material				$ 1,321.00
Labor, supervision and tool expense				162.00
Installation material				13.00
Supply expense				53.00
Freight and cartage				13.00
Contingencies				13.00
Total				$ 1,575.00
WICKLIFFE SUBSCRIBER				
2 panel, 1 position, 810 line sections, subscriber. Doan	Each	2	155.00	310.00
Cable turning sections	"	1	80.00	80.00
End panel	"	1	40.00	40.00
Subscriber answering jacks	"	190	1.69	321.00
Subscriber line positions	"	2	33.82	68.00
Subscriber cord circuits	"	30	19.05	571.00
Night alarm circuits	"	1	7.77	8.00
Miscl. equipment in sections	Lot	1	76.64	77.00
Protectors	"	1	149.90	150.00
Distributing frames	"	1	87.00	87.00
Relay racks	"	1	378.60	379.00
Wire chief's desk	"	1	303.51	304.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WICKLIFFE SUBSCRIBER (CONT'D)				
Power plant	Lot	1	$793.88	$ 794.00
Cable and wire	"	1	96.97	97.00
Cable racks	"	1	19.83	20.00
Miscellaneous items	"	1	16.64	17.00
Material				$ 3,324.00
Labor, supervision and tool expense				407.00
Installation material				33.00
Supply expense				133.00
Freight and cartage				33.00
Contingencies				33.00
Total				$ 3,963.00
WICKLIFFE TOLL				
In subscriber board.				
Combined drop-and-jack. Dean	Each	20	4.25	85.00
Mounting plates "	"	2	1.90	4.00
Designation strips "	"	2	.75	2.00
Factory cabling	"	1	1.05	1.00
Cable, 20 pr O	Ft.	15	.10-1/3	2.00
Material				7
Labor, supervision and tool expense				$ 94.00
Installation material				11.00
Supply expense				1.00
Freight and cartage				4.00
Contingencies				1.00
Total				1.00
WILLARD TOLL				$ 112.00
30 wire toll test panel and associated equipment	Lot	1	86.45	86.00
Material				$ 86.00
Labor, supervision and tool expense				11.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 103.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WILLOUGHBY SUBSCRIBER				
No. 9C, 2 panel, 1 position, 800 line sections, subscriber	Each	3	$146.50	$ 440.00
Cable turning section	"	1	55.00	55.00
End panel	"	1	25.00	25.00
Subscriber multiple, 4 panel	"	360	3.7385	1,346.00
Rural multiple (1)	"	40	3.998	160.00
Outgoing trunks, 2 panel	"	20	1.4670	29.00
Subscriber line positions	"	3	19.892	60.00
Subscriber cord circuits	"	45	20.57	926.00
Night alarm circuits	"	1	10.90	11.00
Miscl. equipment in sections	Lot	1	67.63	68.00
Wire chief's desk	"	1	289.25	289.00
Main distributing frame	"	1	40.00	40.00
Relay racks	"	1	50.00	50.00
Power plant	"	1	980.50	980.00
Cable and wire	"	1	121.66	122.00
Miscellaneous items	"	1	270.90	271.00
Material				$ 4,873.00
Installation labor				1,803.00
Installation material				73.00
W.E. Co. Engineering				365.00
Freight and cartage				49.00
Contingencies				49.00
Total				$ 7,211.00
WILLOUGHBY TOLL				
No. 9C, 2 panel, 1 position, 800 line sections	Each	2	146.50	293.00
Toll answering jacks	"	40	6.3595	254.00
Toll multiple, 2 panel	"	40	1.37	55.00
Toll cord circuits	"	30	28.822	865.00
Toll line positions	"	2	19.44	39.00
Subscriber multiple, 4 panel	"	360	.67	241.00
Outgoing trunks, 2 panel	"	20	1.37	27.00
Rural multiple (1)	"	40	.685	27.00
Miscl. equipment in sections	Lot	1	200.10	200.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WILLOUGHBY TOLL (CONT'D)				
Toll test panel and associated equipment	Lot	1	$482.72	$ 483.00
Material				$ 2,484.00
Installation labor				919.00
Installation material				37.00
W. E. Co. Engineering				186.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,676.00
WILMINGTON TOLL				
41 wire toll test panel and associated equipment	Lot	1	196.96	197.00
Material				$ 197.00
Labor, supervision and tool expense				24.00
Installation material				2.00
Supply expense				8.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 235.00
WILSHIRE TOLL				
Protectors	Lot	2	5.36	11.00
Material				$ 11.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 12.00
WINCHESTER SUBSCRIBER				
[illegible], 1 position magneto switchboards, equipped for [illegible] lines, 10 cord circuits [illegible], 1 position magneto switchboard, equipped for 50 lines, 10 cord circuits	Group	1	1,067.01	1,067.00

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COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WINCHESTER SUBSCRIBER (CONT'D)				
Miscellaneous equipment	Lot	1	$457.29	$ 457.00
Material				$ 1,524.00
Labor, supervision and tool expense				187.00
Installation material				15.00
Supply expense				61.00
Freight and cartage				15.00
Contingencies				15.00
Total				$ 1,817.00
WINCHESTER TOLL				
No. E167,1 position magneto switchboard, equipped for 15 lines, 10 cord circuits	Each	1	206.70	207.00
Miscellaneous equipment	Lot	1	197.77	198.00
41 wire toll test panel and associated equipment	"	1	78.77	79.00
Material				$ 484.00
Labor,supervision and tool expense				59.00
Installation material				5.00
Supply expense				19.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 577.00
WOODSFIELD SUBSCRIBER				
No. 105, 1 position magneto switchboards, equipped for 150 lines,15 cord circuits	Each	3	1,067.01	3,201.00
Miscellaneous equipment	Lot	1	457.29	457.00
Material				$ 3,658.00
Labor,supervision and tool expense				448.00
Installation material				37.00
Supply expense				146.00
Freight and cartage				37.00
Contingencies				37.00
Total				$ 4,363.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WOODSFIELD TOLL				
In subscriber board.				
No. 19A drops	Each	10	$ 1.60	$ 16.00
Drop mounting	"	1	1.60	2.00
Jacks (220C)	"	10	.42	4.00
Factory wiring	"	10	.25	2.00
Material				$ 24.00
Labor, supervision and tool expense				3.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 28.00
WOODVILLE TOLL				
41 wire toll test panel and associated equipment	Lot	1	162.00	162.00
Material				$ 162.00
Labor, supervision and topl expense				20.00
Installation material				2.00
Supply expense				6.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 194.00
WOOSTER TOLL				
No. 1 toll test panel and associated equipment	Lot	1	1,282.05	1,282.00
Material				$ 1,282.00
Labor, supervision and tool expense				157.00
Installation material				13.00
Supply expense				51.00
Freight and cartage				13.00
Contingencies				13.00
Total				$ 1,529.00
[illegible]INGTON SUBSCRIBER				
[illegible], 1 position, magneto switchboard (3 standard sections, 1 special half section) equipped for 30 lines, 35 cord circuits, 3 operators positions	Lot	1	2,489.69	2,490.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WORTHINGTON SUBSCRIBER (CONT'D)				
Miscellaneous equipment	Lot	1	$1,066.91	$ 1,067.00
Material				$ 3,597.00
Labor, supervision and tool expense				436.00
Installation material				36.00
Supply expense				142.00
Freight and cartage				36.00
Contingencies				36.00
Total				$ 4,283.00
WORTHINGTON TOLL				
In Subscriber board.				
No. 19A drops, single mounted	Each	5	1.65	8.00
Jacks (220C)	"	5	.42	2.00
Factory wiring	"	5	.25	1.00
41 wire toll test panel and associated equipment	Lot	1	150.18	150.00
Material				$ 161.00
Labor, supervision and tool expense				20.00
Installation material				2.00
Supply expense				6.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 193.00
WREN TOLL				
Protectors	Lot	1	6.80	6.00
Material				$ 6.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 7.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
[illegible] SUBSCRIBER				
No. 3, 5 panel, 2 position, 1500 line sections, subscriber	Each	5	$ 146.50	$ 732.00
Cable turning sections	"	2	135.00	270.00
Subscriber multiple, 5 panel	"	1,400	4.915	6,881.00
Rural multiple, 5 panel	"	100	6.9995	700.00
Outgoing trunks (free), 5 panel	"	20	3.3925	68.00
Subscriber line positions	"	6	23.92	144.00
Rural positions	"	4	23.92	96.00
Subscriber cord circuits	"	90	20.57	1,851.00
Rural cord circuits	"	60	29.885	1,793.00
Rural line equipment	Left	Included	-	-
Night alarm circuits	Each	1	8.89	9.00
Misc. equipment in sections	Lot	1	206.88	207.00
Main distributing frame	"	1	194.90	195.00
Cable racks	"	1	24.00	24.00
Power plant	"	1	1,393.22	1,393.00
Wire chief's desk	"	1	289.25	289.00
Chief operator's desk	"	1	234.05	234.00
Cable and wire	"	1	883.27	883.00
Miscellaneous items	"	1	403.14	403.00
Material				$ 16,172.00
Installation labor				5,984.00
Installation material				243.00
T. Co. Engineering				1,213.00
Freight and cartage				162.00
Contingencies				162.00
Total				$ 23,936.00
[illegible] TOLL				
[illegible], 5 panel, 2 position, 1500 line sections	Each	2	146.50	293.00
[illegible] jacks	"	40	9.4385	378.00
[illegible] multiple, 5 panel	"	1,400	1.2825	1,796.00
[illegible] multiple (free) 5 panel	"	20	4.59025	92.00
[illegible] multiple (regular) 5 panel	"	20	1.3115	26.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
XENIA TOLL (CONT'D)				
Recording trunks	Each	10	$ 2.36	$ [illegible].00
Toll cord circuits	"	44	29.885	1,195.00
Toll line positions	"	4	23.92	96.00
No. 6C Calculagraph	"	2	69.16	138.00
Toll test panel and associated equipment	Lot	1	277.09	277.00
Material				$4,315.00
Installation labor				1,597.00
Installation material				65.00
W. E. Co. Engineering				324.00
Freight and cartage				43.00
Contingencies				43.00
Total				$6,387.00
YELLOW SPRINGS SUBSCRIBER				
1 position magneto switchboards, equipped for 180 lines, 15 cord circuits. K.S.S.	Each	2	1,280.41	2,561.00
Miscellaneous equipment	Lot	1	547.65	548.00
Material				$ 3,109.00
Labor, supervision and tool expense				381.00
Installation material				31.00
Supply expense				124.00
Freight and cartage				31.00
Contingencies				31.00
Total				$ 3,707.00
YELLOW SPRINGS TOLL				
40 wire toll test panel and associated equipment	Lot	1	140.33	140.00
Material				$ 100.00
Labor, supervision and tool expense				17.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ [illegible].00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
[illegible] SUBSCRIBER				
Lewellville Office				
1 position magneto switchboard, equipped for 200 lines, [illegible] cord circuits. North				
Miscellaneous equipment	Each	1	$1,422.68	$ 1,423.00
	Lot	1	608.72	609.00
Material				$ 2,032.00
Labor, supervision and tool expense				249.00
Installation material				20.00
Supply expense				81.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 2,422.00
Struthers Office				
[illegible] 10, 2 panel, 1 position sections	Each	9	155.00	1,395.00
[illegible]ble turning sections	"	2	64.15	128.00
[illegible]scriber answering jacks	"	960	1.4845	1,425.00
[illegible]scriber multiple, 4 panel	"	1,200	3.4647	4,158.00
[illegible]going trunks, 4 panel	"	80	3.5285	282.00
[illegible]ming trunks (call indicator)	"	60	69.76233	4,186.00
[illegible]scriber line positions	"	6	39.41	236.00
[illegible] positions (call indicator)	"	2	33.00	66.00
[illegible]scriber cord circuits	"	90	40.48	3,643.00
[illegible] trunks, wired only	"	10	7.40	74.00
[illegible] alarm circuits	"	1	11.42	11.00
[illegible]visor's telephone circuits, [illegible] division, 9 sections	Lot	1	42.45	42.00
[illegible] chief's desk	"	1	276.67	277.00
[illegible] operator's desk	"	1	255.96	256.00
[illegible] distributing frame	"	1	240.00	240.00
[illegible]diate frame	"	1	260.00	260.00
[illegible] racks	"	1	38.88	39.00
[illegible] racks	"	1	160.00	160.00
[illegible]ipment in sections	"	1	366.65	367.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
YOUNGSTOWN SUBSCRIBER (CONT'D)				
Struthers Office (Cont'd)				
Call indicator equipment	Lot	1	$1,264.69	$ 1,345.00
Miscl. equipment, frames and racks	"	1	936.10	936.00
Power plant	"	1	3,879.23	3,879.00
Cable and wire	"	1	2,099.37	2,099.00
Material				$ 35,424.00
Installation labor				9,407.00
Installation material				381.00
W. E. Co. Engineering				1,907.00
Freight and cartage				254.00
Contingencies				254.00
Total				$ 37,547.00
Garfield-Main Office				
Primary master switches	Each	193	27.65	5,336.00
Secondary master switches	"	71	32.40	2,300.00
Primary line switches	"	9,900	4.60	45,540.00
Secondary line switches	"	1,685	3.85	6,487.00
L.S. and connector frames	"	60	728.15	43,689.00
Selectors	"	3,119	28.30	88,288.00
Selector frames	"	19	387.35	7,360.00
Connectors	"	1,443	39.60	57,143.00
Connector frames	"	18	99.65	1,794.00
Reverting call switches	"	5	36.00	180.00
Test distributors	"	22	40.75	896.00
Traffic registers	"	588	13.20	7,761.00
Test connectors	"	148	26.85	3,974.00
Repeaters	"	70	19.90	1,393.00
Repeater board	"	1	196.50	196.00
Special "A" Board No. 1, 8 panel, 3 position, 9600 line sections	Each	3	480.00	1,440.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	75.00	75.00
Universal dialing cord circuits	"	100	66.81	6,681.00
Universal cords - wired only	"	38	11.4737	436.00
Intercepting cord circuits, single	"	6	29.64	178.00
Test cord from desk	"	10	3.36	34.00
Test cord from desk-wired only	"	2	1.50	3.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
[illegible] SUBSCRIBER (CONT'D)				
Garfield-Main Office (Cont'd)				
Special "A" Board. (Cont'd)				
Order circuit from desk	Each	2	$ 6.90	$ 14.00
1-4 clock circuits	"	5	16.25	81.00
Coin collect circuits	"	8	7.44	60.00
Coin collect circuits-wired only	"	1	.75	1.00
Operators positions	"	9	54.2966	489.00
Call wireless cord circuits	"	4	30.68	123.00
Night alarm and fuse alarm circuits	Lot	1	16.94	17.00
Supervisor's telephone circuits, 2 division, 3 sections	"	1	53.55	54.00
Outgoing trunks - Busy sigs., 6 panel	Each	40	7.11	284.00
Delayed call trunk circuits	"	20	1.15	23.00
Outgoing trunks, no sigs., 6 panel	"	20	1.729	35.00
Rural multiple (1)	"	60	.34	20.00
Official trunk ans. jacks (primary)	"	10	16.695	167.00
Official trunk ans.jacks(secondary)	"	10	1.081	11.00
Official station multiple (2)	"	60	.50	30.00
Rural answering jacks	"	50	6.055	303.00
L.D.trunks from selector levels	"	20	6.93	139.00
L.D. trunks from connector	"	3	10.843	33.00
L.D.trunks from information desk	"	2	5.71	11.00
Observing and test trunks	"	130	4.31	560.00
Toll intercepting trunks	"	130	10.48	1,362.00
Intercepting trunks from connectors	"	670	8.42	5,641.00
Intercepting trunks from selectors	"	40	13.325	533.00
Information trunks (night)	"	6	1.20	7.00
Night clerk trunks (night)	"	4	1.20	5.00
P.B.X. trunks, miscellaneous	"	6	1.10	7.00
Manual service trunks	"	70	4.855	340.00
Busy test jacks	"	2	2.47	5.00
Miscel.relay groups, not associated with answering jacks.				
Originating dialing trunks	"	25	2.7865	70.00
Terminating dialing trunks, wiring	"	15	.759	11.00
Auxiliary relays to dialing trunks	"	3	12.905	39.00
Dialing trunks to test distributor	"	8	2.567	21.00
Dialing trunks to test - wiring	"	2	.759	2.00
Manual station multiple	"	60	3.4575	207.00

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3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
YOUNGSTOWN SUBSCRIBER (CONT'D) Garfield-Main Office (Cont'd)				
Miscl. relay groups, not associated with answering jacks, (Cont'd)				
Outgoing trunk resistances (included with C. G. Trunks)	Each	36	-	-
Trunk resistance wiring (included with trunks)	"	19	-	-
Miscl. manual trunks	"	14	$ .7290	$ 10.00
Miscl. equipment in sections	Lot	1	587.92	588.00
Chief operator's desk	"	1	524.17	524.00
No. 1 Information desk	"	1	2,917.04	2,917.00
Service observing desk	"	1	2,293.48	2,293.00
No. 12 Wire chief's desk	"	1	3,122.37	3,122.00
Repair clerk's desk	"	1	1,367.31	1,367.00
Message register racks	"	1	6,331.25	6,331.00
Traffic register rack (only)	"	1	246.55	247.00
Master clock equipment	"	1	86.70	87.00
Main distributing frame	"	1	17,900.40	17,900.00
Intermediate frame - line	"	1	5,022.00	5,022.00
Intermediate frame - special "A" board	"	1	300.00	300.00
Intermediate frame - trunk	"	1	396.80	397.00
Intermediate frame - sec.selector	"	1	218.00	218.00
Relay racks (combined)	"	2	2,042.64	4,085.00
Coil racks	"	1	262.08	262.00
Fuse panels	"	1	1,201.35	1,201.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOWNSTOWN SUBSCRIBER (CONT'D)				
Garfield-Main Office (Cont'd)				
Cable racks	Lot	1	$3,624.00	$ 3,624.00
Cable rack casings	"	1	225.00	225.00
Cable and wire	"	1	34,102.91	34,103.00
Power plant	"	1	35,152.79	35,153.00
Miscellaneous items	"	1	2,143.48	2,143.00
Material				$ 414,104.00
Installation labor				153,218.00
Installation material				6,212.00
W. E. Co. Engineering				31,058.00
Freight and cartage				4,141.00
Contingencies				4,141.00
Total				$ 612,874.00
Randolph-State Office				
Primary master switches	Each	80	27.65	2,212.00
Secondary master switches	"	32	32.40	1,037.00
Primary line switches	"	5,300	4.60	24,380.00
Secondary line switches	"	800	3.85	3,080.00
L.S. and connector frames	"	57	728.15	41,505.00
Selectors	"	1,770	28.30	50,091.00
Selector frames	"	15	387.3[illegible]	5,810.00
Connectors	"	779	39.60	30,848.00
Connector frames	"	7	99.65	698.00
Test distributors	"	11	40.75	448.00
Traffic registers	"	358	13.20	4,726.00
Test connectors	"	55	26.85	1,477.00
Repeaters	"	89	19.90	1,771.00
Miscellaneous switches	"	51	33.00	1,683.00
Racks, 300-pt.	"	14	6.805	95.00
Emergency test desk	Lot	1	2,938.48	2,938.00
Main distributing frame	"	1	14,220.56	14,221.00
Intermediate frame - trunk	"	1	1,338.40	1,338.00
Traffic register rack (only)	"	1	259.90	260.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
YOUNGSTOWN SUBSCRIBER (CONT'D) Randolph-State Office.(Cont'd)				
Cable racks	Lot	1	$2,002.74	$ 2,003.00
Cable and wire	"	1	15,469.60	15,470.00
Power plant	"	1	9,202.58	9,203.00
Supervisory panel	"	1	290.23	290.00
Miscellaneous items	"	1	1,064.93	1,065.00
Material				$216,649.00
Installation labor				80,160.00
Installation material				3,250.00
W. E. Co. Engineering				16,249.00
Freight and cartage				2,166.00
Contingencies				2,166.00
Total				$ 320,640.00
South Office				
Primary master switches	Each	9	27.65	249.00
Primary line switches	"	600	4.60	2,760.00
L.S. and connector frames	"	3	728.15	2,184.00
Selectors	"	139	28.30	3,934.00
Selector frames	"	1	387.35	387.00
Connectors	"	96	39.60	3,802.00
Test distributors	"	2	40.75	82.00
Repeaters (holding bridge)	"	90	19.90	1,791.00
Supervisory panel	Lot	1	162.48	162.00
Main distributing frame	"	1	1,183.71	1,184.00
Traffic register rack	"	1	383.80	384.00
Cable racks	"	1	84.10	84.00
Cable and wire	"	1	574.09	574.00
Power plant	"	1	3,232.41	3,232.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOWNSTOWN SUBSCRIBER (CONT'D)				
South Office (Cont'd)				
Miscellaneous items	Lot	1	$79.30	$ 79.00
Material				$ 20,888.00
Installation labor				7,729.00
Installation material				313.00
B. E. Co. Engineering				1,567.00
Freight and cartage				209.00
Contingencies				209.00
Total				$ 30,915.00
West Office				
Primary master switches	Each	5	27.65	138.00
Primary line switches	"	300	4.60	1,380.00
Secondary line switches	"	42	3.85	162.00
Selectors	"	40	28.30	1,132.00
Selector frames	"	1	387.35	387.00
Connectors	"	44	39.60	1,742.00
Reverting call switches	"	2	36.00	72.00
Test distributors	"	2	40.75	82.00
Test connectors	"	3	26.85	81.00
Rotary line switches	"	42	9.79	411.00
Line switch frames	"	3	728.15	2,184.00
Supervisory panel	Lot	1	405.47	405.00
Main distributing frame	Lot	1	642.62	643.00
Traffic register rack	"	1	213.05	213.00
Cable racks	"	1	153.90	154.00
Cable and wire	"	1	537.79	538.00
Power plant	"	1	3,178.68	3,179.00
Miscellaneous items	"	1	123.62	124.00
Material				$ 13,027.00
Installation labor				4,820.00
Installation material				195.00
B. E. Co. Engineering				977.00
Freight and cartage				130.00
Contingencies				130.00
Total				$ 19,279.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
YOUNGSTOWN TOLL				
Lowellville Office				
In subscriber board.				
Combined drop-and-jack	Each	12	$ 3.30	$ 40.00
Material				$ 40.00
Labor, supervision and tool expense				5.00
Installation material				-
Supply expense				2.00
Freight and cartage				-
Contingencies				-
Total				$ 47.00
Struthers Office				
In subscriber board.				
Toll switching trunk	Each	8	34.19125	274.00
Material				$ 274.00
Installation labor				101.00
Installation material				4.00
W. E. Co. Engineering				21.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 406.00
Garfield-Main Office				
Machine switching equipment				
Selectors	Included	-	-	-
Connectors	"	-	-	-
In special "A" board.				
"A-B" toll multiple, 2 sect., 8 panel	Each	40	2.75	110.00
I.C. trunks from selector levels	"	70	16.7365	1,172.00
I.C. trunks from toll board	"	2	9.855	20.00
Intercepting trunks from toll board	"	20	17.80	356.00
Relay equipment, not associated with answering jacks.				
Trunks to L.D. recording (included in Special "A" board)	Each	6	-	
In information desk				
Trunks from toll board	"	3	43.1584	129.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
YOUNGSTOWN TOLL (CONT'D)				
Garfield-Main Office (Cont'd)				
Trunks to toll board - key ended	Each	2	$ 4.75	$ 10.00
Test lines to toll board - jack ended	"	3	13.9608	42.00
Operators dial test line from toll board	"	1	1.80	2.00
No. 1, 5 panel, 2 position, low type toll sections	"	14	295.00	4,130.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	50.00	50.00
No. 1, 5 panel, 4 position, 2 sided low type toll sections	"	4	291.50	1,166.00
Cable turning sections	"	1	115.00	115.00
End panel	"	1	50.00	50.00
Toll answering jacks	"	260	11.8263	3,075.00
Toll multiple (17 sects.)	"	160	27.8475	4,456.00
Outgoing trunks (17 sects.)	"	240	8.95975	2,150.00
Toll cord circuits	"	264	52.675125	13,906.00
Recording cord circuits	"	18	69.7028	1,255.00
Toll line positions	"	34	37.9425	1,290.00
Toll recording positions	"	10	37.9425	379.00
Night alarm circuits	"	2	6.80	13.00
Supervisor's telephone circuits, 5 divisions, 18 sections	Lot	1	225.12	225.00
Dialing circuits (included)	Each	34	15.35	522.00
Misc.equipment in sections	Lot	1	962.64	963.00
Toll service observing desk	"	1	1,191.23	1,191.00
Toll test panel and associated equipment	"	1	22,702.13	22,702.00
Material				$ 59,594.00
Installation labor				22,050.00
Installation material				894.00
T. & T. Co. Engineering				4,470.00
Freight and cartage				596.00
Contingencies				596.00
Total				$ 88,200.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
YOUNGSTOWN TOLL (CONT'D)				
Randolph-State office.				
Selectors (Included in Exchange Equipment)	-	-	-	-
Connectors (Included in Exchange Equipment)	-	-	-	-
South Office				
Selectors (Included in Exchange Equipment)	-	-	-	-
West Office				
Selectors (Included in Exchange Equipment)	-	-	-	-
ZANESVILLE SUBSCRIBER				
No. 1, 8 panel, 3 position, 9600 line sections, subscriber	Each	9	$480.00	$ 4,320.00
Cable turning section	"	1	303.75	304.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	4,280	3.49	14,937.00
Rural answering jacks	"	140	3.455	484.00
Subscriber multiple, 8 panel	"	5,600	4.8321	27,060.00
Rural multiple (1½ sects.) 8 panel	"	140	1.614	226.00
Outgoing trunks, 6 panel	"	100	6.92875	693.00
Subscriber line positions	"	21	23.332	490.00
Rural positions	"	4	18.77	75.00
Local to rural trunks	"	30	9.377	281.00
Subscriber cord circuits	"	357	36.186	12,918.00
Rural cord circuits	"	68	58.99	4,011.00
Trouble positions (1 position)	Lot	1	112.46	113.00
2 way ring down trunks	Each	30	11.32	340.00
Supervisor's telephone circuits, 3 divisions, 10 sections	Lot	1	152.90	153.00
Night alarm circuits	Each	2	8.29	17.00
Miscl. equipment in sections	Lot	1	2,664.45	2,664.00
Wire chief's desk	"	1	836.78	837.00
Chief operator's desk	"	1	704.63	705.00
Service observing desk	"	1	650.50	651.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ZANESVILLE SUBSCRIBER (CONT'D)				
Main distributing frame	Lot	1	$729.60	$ 730.00
Intermediate frame	"	1	700.00	700.00
Relay racks	"	1	440.80	441.00
Coil racks	"	1	318.75	319.00
Fuse panels	"	1	444.48	444.00
Cable racks	"	1	332.00	332.00
Miscl.equipment, frames and racks	"	1	4,871.22	4,871.00
P.B.X. generator panel	"	1	45.83	46.00
Power plant		1	9,146.75	9,147.00
Material				$ 88,382.00
Installation labor				32,701.00
Installation material				1,326.00
T. & T. Co. Engineering				6,629.00
Freight and cartage				884.00
Contingencies				884.00
Total				$ 130,806.00
ZANESVILLE TOLL				
[illegible] subscriber board				
[illegible] toll multiple (1)				
[illegible] recording trunks (night)	Each	80	1.805	144.00
[illegible] toll switching trunks	"	10	1.395	13.00
[illegible] toll switching positions	"	35	30.916	1,082.00
[illegible] toll card circuits	"	1	17.92	18.00
[illegible] toll line positions	"	32	25.4203	813.00
[illegible] subscriber multiple, 8 panel	"	2	49.69	99.00
[illegible] 8 panel, 3 position, 9600		5,600	.446	2,498.00
[illegible] base sections	"			
[illegible] toll multiple (1)	"	1	480.00	480.00
[illegible] recording trunks, 6 panel	"	140	1.4915	209.00
		80	.4441	36.00
[illegible] chief operator's desk				
[illegible] answering lines	"	20	1.614	32.00
[illegible] service observing board				
[illegible] recording trunk multiple	"	60	1.427	86.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ZANESVILLE TOLL (CONT'D)				
Toll board.				
No. 1, 5 panel, 2 position, low type toll sections	Each	5	$295.00	$ 1,475.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	50.00	50.00
Toll answering jacks	"	100	11.8263	1,183.00
Toll multiple (5 sects.)	"	80	7.824	626.00
Outgoing trunks (5 sects.)	"	60	2.9125	175.00
Recording trunks (5 sects.)	"	10	12.749	127.00
Toll cord circuits	"	72	52.6751	3,793.00
Toll line positions	"	10	37.9425	379.00
Night alarm circuits	"	1	6.80	7.00
Supervisor's telephone circuits, 1 division, 5 sections	Lot	1	54.18	54.00
Miscl. equipment in sections	"	1	717.55	718.00
Cable and wire	"	1	895.91	896.00
Toll test panel and associated equipment	"	1	5,623.50	5,624.00
Material				$ 20,732.00
Installation labor				7,671.00
Installation material				311.00
W. E. Co. Engineering				1,555.00
Freight and cartage				207.00
Contingencies				207.00
Total				$ 30,683.00

TOTAL - ACCT. 221 - Central Office Telephone Equipment $ 16,956,181.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222.

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Adding machine, Sundstrand, 3 column, hand driven	Each	1	$100.00	$ 100.00
Adding machine, Burroughs, hand driven	"	1	300.00	300.00
Adding machine, American Can Co., 7 columns, hand driven	"	1	90.00	90.00
ameter	"	37	15.00	555.00
sbestos blanket	"	679	4.06	2,757.00
ning	"	534	10.00	5,340.00
nunciator	"	2	16.16	32.00
Mendcom, 31"x32" Double Acme Card System	"	5	35.00	175.00
me Index, 216 section	"	1	100.00	100.00
ket, waste	"	880	1.00	880.00
ket, sewing, wicker	"	4	.50	2.00
s and cots	"	219	5.85	1,281.00
ding	Lot	139	25.00	3,475.00
ch	Each	85	5.00	425.00
l	"	33	1.25	41.00
er	"	50	1.13	56.00
rd, drawing	"	9	1.50	14.00
rd, bulletin, plain	"	135	12.50	1,688.00
d, bulletin, with door	"	99	30.00	2,970.00
d, black	"	88	6.00	528.00
d, ironing	"	3	2.00	6.00
d, stove	"	4	1.50	6.00
r, Directory, leather	"	28	3.00	84.00
r, Directory, cloth	"	10	1.02	10.00
ase, non-sectional	"	25	23.50	588.00
ase, sectional, tops	"	8	3.00	24.00
ase, sectional, bases	"	7	8.00	56.00
ase, sectional, sections	"	26	12.00	312.00
, coal	"	45	.50	22.00
, sand	"	54	.55	30.00
, paper	"	812	1.02	828.00
	"	2	23.00	46.00
	"	9	.75	7.00
ng machine, Lyons	"	3	141.75	425.00
, head set	"	161	25.83	4,159.00
number plate	"	22	35.00	770.00
cradle	"	22	1.50	33.00
key	"	9	35.00	315.00

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COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Cabinet, fuse	Each	28	$ 6.50	$ 182.00
Cabinet, map	"	12	27.50	330.00
Cabinet, medicine	"	111	8.50	943.50
Cabinet, ticket	"	74	24.00	1,776.00
Cabinet, battery	"	17	65.62	1,115.54
Cabinet, directory	"	29	18.00	522.00
Cabinet, time card	"	5	75.00	375.00
Cabinet, heat coil	"	14	8.40	117.60
Cabinet, blue print	"	6	41.35	248.10
Cabinet, pigeon hole	"	19	18.50	351.50
Cabinet, supply	"	8	27.90	223.20
Cabinet, miscellaneous	"	187	22.00	4,114.00
Cabinet, relay	"	1	65.00	65.00
Cabinet, test	"	1	10.00	10.00
Cabinet, wall, 2 sections with glass door and lock, 72" x 42" & 42" x 38"	"	1	18.00	18.00
Cabinet, Brunswick-Balke-Collender wood case, 100" x 72" x 17" upper section, 2 glass doors, lower section, 2 wooden doors	"	1	40.00	40.00
Cabinet for phonograph records	"	3	23.50	70.50
Cabinet, index, filing, Acme Rotary, 36 leaves	"	5	180.00	900.00
Cabinet, index, filing, non-rotary, 36 leaves	"	1	180.00	180.00
Cabinets, storage section	Sect.	11	20.00	220.00
Calculagraph	Each	180	72.55	13,059.00
Calculating Machine, Burroughs, hand driven	"	1	200.00	200.00
Can, towel	"	172	3.35	576.20
Can, waste	"	119	2.62	311.78
Can, kerosene, 5 gallon	"	10	3.67	37.00
Cash box	"	45	1.30	58.50
Chair, folding	"	89	2.06	183.34
Chair, fibre rocker, with arms	"	48	9.95	477.60
Chair, fibre rocker, without arms	"	9	6.00	54.00
Chair, fibre, straight, with arms	"	15	9.59	143.85
Chair, fibre, straight, without arms	"	37	5.80	214.60
Chair, dining, with plate arms	"	8	6.85	54.80
Chair, operators	"	3,807	8.60	32,740.20
Chair, Morris	"	1	37.75	37.75
Chair, wicker rocker, with arms	"	170	9.95	1,691.50
Chair, wicker rocker, without arms	"	14	6.00	84.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Chair, visitor straight, with arms	Each	70	$ 9.59	$ 671.00
Chair, visitor straight, without arms	"	37	5.80	215.00
Chair, wood rocker, with arms	"	279	26.25	7,324.00
Chair, wood rocker, without arms	"	52	17.00	884.00
Chair, straight, with arms	"	500	8.50	4,250.00
Chair, straight, without arms	"	328	5.75	1,886.00
Chair, diner	"	636	5.75	3,657.00
Chair, kitchen	"	54	2.35	122.00
Chair, swivel, with arms	"	92	25.90	2,383.00
Chair, swivel, without arms	"	397	18.46	7,329.00
Chair, typewriter	"	12	10.50	126.00
Cushion	"	185	2.00	370.00
Cover, cushion	"	63	1.00	63.00
Cover, table	"	11	3.00	33.00
Cover, couch	"	3	2.75	8.00
Clock, wall	"	277	9.50	2,632.00
Clock, other than wall	"	141	1.75	247.00
Cooler, water, earthen ware	"	9	6.50	58.00
Cooler, water, ice tanks	"	77	6.00	462.00
Cooler, water, bottle type	"	70	16.25	1,138.00
Container	"	85	4.00	340.00
Coat hanger	"	360	.19	68.00
Dog, for fans	"	11	2.35	26.00
Easel, wood	"	20	50.00	1,000.00
Easel, pole	"	395	1.50	592.00
Fan, drinking	"	73	2.05	150.00
Fan, window	"	1,816	2.50	4,540.00
Fan, canvas	"	42	8.00	336.00
Fire, cedar, 8' x 4½'	"	3	28.50	86.00
Fire	"	8	28.50	228.00
Fire tool	"	2	10.00	20.00
Flag	"	2	.70	1.00
Flag set, peg count, 1-A	"	6	43.75	262.00
Flag	Sq.Yd.	148	4.00	592.00
Flag	Each	50	60.00	3,000.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Desk top, glass	Each	94	$ 5.75	$ 540.00
Desk, flat top single, sanitary type	"	98	28.70	2,813.00
Desk, flat top double, sanitary type	"	55	63.75	3,506.00
Desk, flat top single, old style	"	68	27.50	1,870.00
Desk, flat top double, old style	"	12	45.00	540.00
Desk, roll top, single, pedestal	"	32	26.20	838.00
Desk, roll top, double, pedestal	"	23	49.75	1,144.00
Desk, typewriter, single pedestal	"	3	32.35	97.00
Desk, typewriter, double pedestal	"	2	50.25	100.00
Desk, standing	"	9	33.75	304.00
Desk, check	"	1	22.00	22.00
Desk, single, parlor type	"	1	23.75	24.00
Desk, wicker	"	3	35.00	105.00
Desk, wall	"	2	22.00	44.00
Desk, writing	"	18	11.90	214.00
Desk, oak, 4 pedestal, 24" x 18"	"	1	25.00	25.00
Desk, cashier	"	1	25.00	25.00
Desk, portable test	"	5	37.50	188.00
Dispenser, sanitary napkin	"	16	7.25	116.00
Dispenser, toilet paper	"	189	1.00	189.00
Dispenser, paper towels	"	150	1.01	152.00
Dispenser, soap	"	220	2.65	583.00
Disinfector, mouth and head piece, 31"x12"x15"	"	1	10.00	10.00
Drinking fountain, Allen	"	7	22.50	158.00
Drinking fountain, bubbler	"	1	40.00	40.00
Dry coil	"	633	.24	152.00
Dresser	"	1	20.00	20.00
Extinguisher, fire, chemical	"	875	9.00	7,875.00
Extinguisher, fire, water, 2 gal.	"	12	9.60	115.00
Extinguisher, Pyrene	"	123	8.39	1,032.00
Fan, oscillating, electric	"	557	19.00	10,583.00
Fan, non-oscilating, electric	"	319	6.85	5,375.00
Fan, exhaust, electric	"	50	17.00	850.00
Fan, ceiling, oscillating	"	16	35.00	560.00
Fan, ceiling, non oscillating	"	19	29.38	558.00
Fernery	"	5	9.00	45.00
Fumigator	"	1	15.00	15.00
File, chief operator, Ped. type, 20"x12"x30"	"	1	22.50	22.00
File, trouble clerk	"	4	6.00	24.00
File, storage	"	2	4.00	8.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
File, storage, cap size, wood	Each	61	$ 4.00	$ 244.00
File, storage, letter size, wood	"	175	4.00	700.00
File, storage, 3x5 cards, steel	"	4	3.50	14.00
File, storage, 4x6 cards, steel	"	8	4.00	32.00
File, storage, 5x8 cards, steel	"	37	4.50	166.00
File, storage, 3 x 5 cards, wood	"	153	1.50	230.00
File, storage, 4 x 6 cards, wood	"	57	2.00	114.00
File, storage, 5 x 8 cards, wood	"	192	2.50	480.00
File, storage, letter size, steel	"	32	12.00	384.00
File, plain door sections, steel	"	4	14.00	56.00
File, plain shelf sections, steel	"	1	10.00	10.00
File, drawer, 6 x 9 cards, wood	"	5	3.00	15.00
File, drawer, document size	"	9	14.00	126.00
File, drawer, catalog size	"	2	10.00	20.00
Filler, drawer, letter size	"	40	2.00	80.00
Filler, drawer, cap size	"	4	2.00	8.00
Filler, drawer, document size	"	2	2.00	4.00
Filler, drawer, 3 x 5 cards	"	2	1.00	2.00
Filler, drawer, 4 x 6 cards	"	5	1.50	8.00
Filler, drawer, 5 x 8 cards	"	1	2.00	2.00
Filler, shelf	"	4	1.50	6.00
Flood light	"	60	9.50	570.00
Gas stove housing	"	33	9.50	314.00
Gloves, horsehide	Pair	211	1.50	316.00
Gloves, asbestos	"	32	3.20	102.00
Gas arc light, 4 burner	Each	2	12.00	24.00
Gas plate	"	1	7.56	8.00
Heating plant, hot water, with radiators	"	3	800.00	2,400.00
Heater, water, gas	"	35	15.00	525.00
Heater, electric	"	8	6.25	50.00
Hose, fire	Feet	950	.40	380.00
Holder, ticket, 7A	Each	55	1.80	99.00
Hot well	"	387	.40	155.00
Iron, electric	"	2	4.50	9.00
Kindler, brass	"	2	3.00	6.00
Ladder	"	18	1.50	27.00
Lamp, first aid	"	76	2.35	179.00
Lighting fixtures, combination	"	2	15.00	30.00
Lighting fixtures, electric	"	118	5.00	590.00

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Lighting fixtures, bowl, semi-indirect	Each	66	$19.50	$ 1,287.00
Lighting fixtures, bowl, 15"	"	6	14.00	84.00
Lighting fixtures, gas	"	16	1.75	28.00
Lamp, desk fixture	"	19	3.50	66.00
Lamp, desk, portable	"	41	3.50	144.00
Lamp, electric stand	"	29	10.00	290.00
Lamp, coal oil stand	"	44	1.75	77.00
Lamp, coal oil hanging	"	9	6.00	54.00
Lamp, coal oil wall	"	2	1.75	4.00
Lamp, electric floor	"	21	20.00	420.00
Lamp, electric wall	"	4	3.00	12.00
Lamp, Welsbach gas	"	23	4.00	92.00
Lamp, post	"	7	20.00	140.00
Lamp, Mercury arc, 3½ amp., 54 inch	"	2	90.00	180.00
Light, drop	"	76	1.50	114.00
Ladder, step	"	57	6.35	362.00
Linoleum, battleship	Sq.Yd.	27144	3.00	81,432.00
Linoleum, printed	"	827	1.30	1,075.00
Locker, clothes, wood	Each	66	5.50	363.00
Locker, clothes, steel	"	1916	7.84	15,021.00
Locker, 7 compartment, steel	"	796	27.82	22,145.00
Locker, steel stationery	"	132	27.90	3,683.00
Locker, steel, miscellaneous	"	42	20.00	840.00
Lounge	"	52	25.00	1,300.00
Machine, clipless fastener	"	5	15.00	75.00
Machine, sewing, electric	"	2	75.00	150.00
Map	"	21	5.00	105.00
Mat, rubber door	"	17	.75	13.00
Mat, coco door	"	64	1.50	96.00
Mat, hemp door	"	3	1.50	4.00
Matting, rubber	Sq.Yd.	560	1.15	644.00
Mirror, framed	Each	244	10.00	2,440.00
Moulding, for wiring	Feet	55	.06	3.00
Partition, wood	"	474	2.00	948.00
Partition, wood and glass	"	497	2.00	994.00
Partition, wire woven	"	9	1.75	16.00
Partition, iron grill	"	44	1.75	77.00
Pad lock	Each	28	1.50	42.00
Pad, chair	"	12	.40	5.00

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ad, leather head band	Each	120	$ .15	$ 18.00
ost, iron, 2" diam., 4' long	"	7	1.32	9.00
honograph	"	56	100.00	5,600.00
honograph records	"	578	.75	434.00
ictures, framed	"	626	5.00	3,130.00
nch, paper	"	49	2.00	98.00
ss, letter, copy	"	2	8.50	17.00
ano	"	22	400.00	8,800.00
ano stool	"	17	3.50	60.00
ano bench	"	5	5.00	25.00
k, coat, other than costumer	"	24	24.00	576.00
k, hat, other than costumer	"	13	10.00	130.00
k, magazine	"	19	2.25	138.00
k, towel	"	44	1.00	44.00
k, umbrella	"	119	11.00	1,309.00
, extension cord	"	11	.50	6.00
, jumper, 8 hooks	"	2	.50	1.00
ing, wood	Foot	62	1.00	62.00
ing, brass	"	304	1.75	532.00
ing, chain	"	42	1.75	74.00
ing, iron pipe	"	8	.50	4.00
ng	Each	18	5.00	90.00
, distributing wire	"	70	15.87	1,111.00
tor drip pan	"	130	40.00	5,200.00
tor cover	"	2	.35	1.00
tor, green enamel	"	19	6.20	118.00
iron	"	1	.16	-
, postal	"	8	53.50	428.00
, household	"	72	2.00	144.00
, 20 lb.	"	5	1.00	5.00
, 24 lb.	"	1	3.00	3.00
, platform	"	1	3.45	3.00
, window and door	"	1	1.75	2.00
, folding	"	1,651	3.50	5,778.00
	"	7	9.45	66.00
, window	"	40	25.00	1,000.00
r, pencil	"	2,073	2.00	4,146.00
hine, motor driven	"	254	3.20	813.00
	"	1	175.00	175.00
	Pair	30	1.25	38.00

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Shelving	Lots	265	$ 20.00	$ 5,300.00
Shelf, bracket	Each	108	.31	33.00
Soldering iron	"	11	.65	7.00
Soldering iron, electric	"	2	5.31	11.00
Scoop, sand	"	10	.28	3.00
Sign, A.& W. Co. Electric clock Type W	"	1	40.00	40.00
Sign, brass	"	1	14.00	14.00
Sign, enameled	"	19	.69	13.00
Sign, framed	"	118	1.50	177.00
Sign, painted	"	24	1.50	36.00
Stamp affixer	"	6	20.00	120.00
Stamp, time	"	3	10.00	30.00
Service board, 10 line	"	1	36.00	36.00
Sink	"	3	25.00	75.00
Stove, soldering	"	98	2.45	240.00
Stove, coal, air tight	"	18	24.11	434.00
Stove, baseburner	"	18	74.25	1,336.00
Stove, gas, enclosed	"	85	13.85	1,177.00
Stove, gas, asbestos back	"	27	4.50	122.00
Stove, gas, Radiant fire	"	2	30.00	60.00
Stove, oil	"	21	9.60	202.00
Stove mat, asbestos	"	2	1.50	3.00
Still, water	"	23	20.00	460.00
Stool, high	"	92	2.25	207.00
Stool, low	"	9	1.75	16.00
Stool, wicker, foot	"	3	5.00	15.00
Stone jar, 20 gallon	"	1	5.00	5.00
Sweeper, Vacuum	"	8	50.00	400.00
Sweeper, carpet	"	1	5.00	5.00
Stand, typewriter	"	9	9.75	88.00
Stand, flower	"	19	2.25	43.00
Stand, telephone	"	46	5.50	253.00
Toilet, porcelain, with tank	"	2	33.40	67.00
Toilet, indoor sanitary	"	5	6.25	31.00
Toll timer, 6 minute	"	2	5.35	11.00
Thermometer	"	243	.75	182.00
Tank, 5 bucket, large	"	245	18.53	4,540.00
Tank, 5 bucket, small	"	127	15.71	1,995.00
Table, kitchen	"	138	3.85	531.00
Table, office	"	121	19.50	2,360.00
Table, library	"	100	16.65	1,665.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ble, drafting	Each	2	$15.25	$ 30.00
ble, wicker	"	3	10.00	30.00
ble, end	"	3	12.00	36.00
ble, hospital, oak, 32" x 20"	"	2	6.25	12.00
ble, cord repair	"	5	38.00	190.00
cket, chute	"	18	120.00	2,160.00
ad, rubber	"	235	.20	47.00
ad, metal	"	20	1.95	39.00
y, card	"	7	.50	4.00
y, letter, wood	"	82	1.00	82.00
y, letter, metal,	"	78	1.45	113.00
writer, L. C. Smith,				
No. 5, 10" carriage	"	3	83.00	249.00
No. 8, 10" carriage	"	1	87.00	87.00
No. 2	"	1	80.00	80.00
No. 3, 12" carriage	"	1	87.00	87.00
writer, Underwood,				
No. 5, 10" carriage	"	4	83.03	332.00
No. 5, 12" carriage	"	2	83.03	166.00
No. 3, 12" carriage	"	3	87.08	261.00
writer, Remington No. 3, 12" carriage	"	1	83.00	83.00
writer, Oliver, 12" carriage	"	1	72.50	72.00
lls	"	75	1.15	86.00
lator, plain	"	112	3.00	336.00
lator, adjustable	"	18	4.50	81.00
ter	"	12	12.00	144.00
hose, 1½"	"	16	15.00	240.00
flower	Feet	60	.30	18.00
	Each	13	.50	6.00
stop	"	19	16.50	314.00
pocket	"	10	2.00	20.00
holder, glass cover	"	1	1.00	1.00
purifier, Pasteur	"	1	25.00	25.00
be	"	5	25.00	125.00

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DINING ROOM AND KITCHEN FURNISHINGS				
Bin, flour	Each	2	$ 2.90	$ 6.00
Box, ice cream packing	"	27	31.00	837.00
Butter cutter	"	5	2.25	11.00
Bain mari	"	2	22.00	44.00
Bread slicer	"	4	85.00	340.00
Beater, Hobart Electric	"	3	160.00	480.00
Cabinet, kitchen, factory made	"	17	63.00	1,071.00
Cabinet, kitchen, home made	"	14	25.00	350.00
Cabinet, china	"	5	37.50	188.00
Cabinet, pie	"	3	8.00	24.00
Chopper, food	"	2	6.50	13.00
Cupboard	"	4	14.70	59.00
Counter, cafeteria	"	1	25.00	25.00
Counter, cafeteria, marble top	"	7	260.00	1,820.00
Chair, dining	"	723	5.75	4,157.00
Chair, side arm, wood	"	4	6.85	27.00
Can, garbage	"	137	5.23	717.00
Can, bread	"	3	3.30	10.00
Dishes	Piece	13,857	.07	970.00
Dryer, dish	Each	12	.75	9.00
Display rack, plate glass shelf	"	5	240.00	1,200.00
Dust pan	"	82	.50	41.00
Dish wagon	"	1	27.00	27.00
Dutch oven	"	1	4.00	4.00
French frier	"	2	2.80	6.00
Grinder, meat, hand	"	33	6.50	214.00
Grinder, Hobart electric	"	3	160.00	480.00
Hot plate	"	46	7.56	348.00
Hood for gas range	"	3	35.00	105.00
Incinerator, gas burner	"	3	165.00	495.00
Kitchenette	"	35	138.00	4,830.00
Mixer, Hobart Electric	"	2	160.00	320.00
Machine, malted milk	"	1	15.00	15.00
Machine, refrigerating, "Jewell" iceless	"	1	250.00	250.00
Machine, refrigerating, "Seeger" iceless	"	1	250.00	250.00
Machine, refrigerating, "Isco" #20	"	1	250.00	250.00
Menu rack	"	4	10.25	41.00
Meat block	"	3	18.50	55.00

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Acct. 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DINING ROOM AND KITCHEN FURNISHINGS (CONT'D)				
Oven, pie	Each	2	$95.00	$ 190.00
Pail	"	109	.50	54.00
Pan	"	1,289	.90	1,160.00
Pot	"	277	1.25	346.00
Potato peeler, electric	"	3	160.00	480.00
Rack, plate	"	3	65.00	195.00
Railing	"	13	10.00	130.00
Range, table, gas	"	33	43.33	1,430.00
Range, gas	"	5	181.50	908.00
Refrigerator	"	62	97.00	6,014.00
Register, cash, National, 15 key, hand drive	"	34	75.00	2,550.00
Register, cash, National, 15 key, motor drive	"	1	125.00	125.00
Register, cash, American, 15 key, hand drive	"	1	60.00	60.00
Screen, wire, for counter, 24" x 58"	"	1	5.00	5.00
Shelving	Lot	80	20.00	1,600.00
Silver ware	Pieces	6,715	.75	5,036.00
Steam table	Each	32	242.00	7,744.00
Stove, heating	"	5	13.85	69.00
Stoves, ice cream	"	3	1.75	5.00
Slicer, Universal vegetable	"	1	2.95	3.00
Stapling machine, Sterling #20	"	1	4.25	4.00
Stapler, hand	"	5	5.00	25.00
Stapler, electric	"	21	50.00	1,050.00
Sink, enameled, drain board and back	"	2	28.20	56.00
Sink, drain	"	1	5.40	5.00
Stool	"	4	3.45	14.00
Stool, iron	"	2	2.35	5.00
Stool, wood top	"	161	3.85	620.00
Stool, glass top	"	43	18.45	793.00
Stool, enameled top	"	40	11.60	464.00
Stool, steel top	"	2	11.60	23.00
Stool, galv. top	"	1	11.60	12.00
Stool, zinc top	"	1	11.60	12.00
Stool, marble top	"	2	18.45	37.00
Stool, dining	"	5	13.15	66.00
Table, serving	"	28	28.50	798.00
Urn, hot water	"	4	15.00	60.00
Waste	"	23	.18	4.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DINING ROOM AND KITCHEN FURNISHINGS (CONT'D)				
Tray, serving	Each	1,007	$1.15	$1,158.00
Urns, coffee	"	43	46.20	1,987.00
Urns, milk, 1 gallon	"	1	45.00	45.00
Washer, dish	"	13	297.00	3,861.00
Utensils, Misc. Kitchen	Pieces	832	.10	83.00
Tray, slide, 2 bar, 5/8"	Feet	14	.50	7.00
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES				
AKRON				
No. 1, 3 position, 8 panel, 92 jack, 9600 lines, subscribers section, including 1 - End panel to match above sections, 1 - Cable turning section to match above sections	Each	3	559.00	1,677.00
Operators telephone circuits, including 1 - Ringing circuit 1 - Auxiliary signal circuit	"	9	46.633	420.00
Subscribers cord circuits	"	90	20.04	1,804.00
Subscriber answering jacks	"	480	4.065	1,951.00
Subscriber multiple, 3 sections	"	200	1.366	273.00
Dummy multiple, 3 sections	"	4,000	.112	448.00
Miscellaneous equipment in sections	Lot	1	583.45	583.00
1 position instructors desk	Each	2	54.00	108.00
Operators telephone circuits	"	2	23.232	46.00
Incoming trunk circuits, r.d.	"	100	11.816	1,182.00
Outgoing trunk circuits	"	100	1.380	138.00
Miscellaneous equipment in sections	Lot	1	43.22	43.00
Material				8,672.00
Inst. labor				3,200.00
Inst. material				128.00
G. E. Engineering				640.00
Freight and cartage				87.00
Contingencies				87.00
Total				$ 13,000.00
Students chairs	Each	33	5.70	188.00

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
CANTON				
1 position demonstration switchboard, including:				
1 - Operators telephone circuit				
1 - Ringing circuit				
1 - Auxiliary signal circuit				
20- Subscriber answering jacks				
40- Subscribers multiple, 3 sections				
160-Dummy multiple, 3 sections				
Miscellaneous equipment in sections	Each	3	$398.86	$1,197.00
Inst. labor				443.00
Inst. material				18.00
T. E. Engineering				90.00
Freight and cartage				12.00
Contingencies				12.00
Total				1,772.00
Students chairs	Each	3	4.75	14.00
[illegible]LAND				
[illegible], 3 position, 8 panel, 92 jack, [illegible]0 line subscriber sections	Each	9	489.00	4,401.00
[illegible] turning section to match above [illegible]tions	"	1	235.00	235.00
[illegible]els to match above sections	"	1	75.00	75.00
[illegible]bers positions	"	27	101.602	2,743.00
[illegible]ber answering jacks	"	720	3.655	2,632.00
[illegible]ber cord circuits, M.R.	"	270	28.385	7,664.00
[illegible] trunk circuits, 9 sections	"	480	37.84	18,163.00
[illegible]ber multiple, 9 sections	"	340	4.106	1,396.00
[illegible]ultiple, 9 sections	"	47,340	.112	5,302.00
[illegible]arm circuits	"	1	9.00	9.00
[illegible]ers telephone circuits, 3 divis- [illegible], 9 sections	Lot	1	123.30	123.00
[illegible]neous equipment in sections	"	1	1750.35	1,750.00
[illegible] position, 8 panel, 92 jack, [illegible] line trunk sections	Each	1	489.00	489.00
[illegible]r switching positions	"	3	34.39	103.00
[illegible] trunk circuits, subs.	"	144	23.20	3,341.00
[illegible] trunk circuits, 5 panel	"	80	.85	68.00
[illegible]s multiple, 1 section	"	340	.335	114.00

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
CLEVELAND (CONT'D)				
Grouping key circuits	Each	3	$ 5.90	$ 18.00
Busy back circuits	"	20	.864	18.00
Plugging up cord circuits	"	10	2.578	26.00
Supervisors telephone circuits, 1 section	Lot	1	6.54	7.00
Miscellaneous equipment in sections	"	1	167.71	168.00
4 position, 14 panel, dummy practice board	Each	1	600.00	600.00
Dummy multiple	"	8,400	.112	941.00
Miscellaneous equipment in section	Lot	1	176.48	176.00
3 position, 9 panel, practice board	Each	1	400.00	400.00
Dummy multiple	"	3,600	.112	403.00
Miscellaneous equipment in section	Lot	1	126.67	127.00
Supervisors table, 28½" x 50"	Each	1	28.00	28.00
Miscellaneous equipment on table	Lot	1	53.74	54.00
12 position ringing and monitoring desk, 50½" x 12'0" (1 supervisor position, 11 student positions)	Each	1	58.50	58.00
Miscellaneous equipment on table	Lot	1	74.67	75.00
2 position, 7 panel, low type, instructors desks (similar to #2 chief operator's desk)	Each	5	309.00	1,545.00
2 way trunk circuits	"	540	10.932	5,903.00
Outgoing trunks, key ended	"	135	1.484	200.00
Operators cord circuits, single	"	270	5.91	1,596.00
M.R.auxiliary signal circuits	"	27	4.572	123.00
Ringing auxiliary signal circuits	"	27	2.84	77.00
Peg count circuits	"	27	5.042	136.00
Peg count key and register circuits	"	9	4.572	41.00
Key circuits	"	9	9.92	89.00
Outgoing trunk circuits	"	108	.745	80.00
Annunciator circuits	"	9	1.00	9.00
Operators telephone circuits	"	9	23.333	210.00
Miscellaneous equipment in sections	Lot	5	9.80	49.00
1 position, 1 panel, demonstration switchboards	Each	5	150.00	750.00
Miscellaneous equipment in section	Lot	5	248.868	1,244.00

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
CLEVELAND (CONT'D)				
Ironwork for intermediate distributing frame, 16 verts.	Lines	3,200	$ .10	$ 320.00
Ironwork for coil rack capacity	Coils	289	.42	121.00
Ironwork for relay rack, 12 bays, capacity 1-3/4" plates	Plates	700	.48	336.00
Slate panels, 34 fuses each	Each	28	16.32	457.00
Slate panels, 1 fuse each	"	1	7.14	7.00
Wood panels, same size as slate panels	"	13	4.42	57.00
Ironwork for supporting slate panels for coil rack fuse panels.	"	4	.40	2.00
Guard rails, 1/2" round iron	"	728	.072	52.00
No. 88A fuses				
8" iron cable rack	Feet	112	1.60	179.00
6" iron cable rack	"	30½	.80	24.00
16" iron cable rack	"	53-2/3	2.80	150.00
Cable and wire	Lot	1	4592.30	4,592.00
Miscellaneous equipment, not listed under other items	"	1	2.32	2.00
Material				70,056.00
Labor				25,921.00
Material				1,051.00
Engineering				5,254.00
and cartage				701.00
encies				701.00
				$ 103,584.00
ench chairs - cane seat	Each	100	10.95	1,095.00
, 12 drop annunciator	"	1	35.15	35.00
Keys	"	1	.90	1.00
e, 24" x 36"	"	4	12.50	50.00
extinguishers, fire	"	5	9.60	48.00

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
CLEVELAND (CONT'D)				
16", 110V D. C. oscillating fans	Each	11	$20.74	$ 228.
12" x 13" wood shelf on 2 10" x 12" iron brackets, fan	"	1	3.30	3.
Straight oak office chairs, no arms	"	3	11.29	34.
Fiber seat oak dining chairs	"	4	4.55	18.
Swivel oak office chairs, arms	"	6	14.12	85.
Operators chairs, 24" base	"	62	8.60	533.
Swivel mah. office chairs, arms	"	3	25.90	78.
Straight mah. office chairs, no arms	"	2	12.06	24.
Straight oak office chairs, arms	"	3	13.34	40.
Swivel oak office chairs, no arms	"	1	14.12	14.
12", 110V D.C. bracket fan	"	1	18.14	18.
16", 110V D.C. bracket fan	"	7	20.74	145.
Blackboard, 37½" x 55½", 3" oak frame and chalk rack	"	1	14.00	14.
Blackboard, 48" x 54", 6" oak frame and chalk rack	"	1	18.00	18.
Blackboard, 32" x 60", 5½" oak frames and chalk rack	"	2	13.50	27.
Metal waste baskets, 13" x 13" x 15"	"	7	1.50	10.
Pencil sharpeners	"	5	1.45	7.
Bevel plate mirror, 25½" x 56", 3" oak frame	"	3	19.00	57.
Bevel plate mirror, 15½"x27½", 2½" oak frame	"	1	4.00	4.
8" Round brass clock, 8 day	"	5	13.50	68.
Wall clock, Thomas	"	3	9.50	28.
Thermometers, various	"	7	.75	5.
Wood chart rack	"	1	15.00	15.
Asbestos blankets	"	2	4.06	8.
50 compartment steel cabinet for operators telephone sets	"	4	34.25	137.
Sectional file (2 cupboard, 3 drawer, 9" sanitary base) 39" x 60" x 24", Mah. finish	"	1	62.00	62.
Steel stationery locker, 37" x 72" x 19", 2 doors, no shelves	"	1	23.45	23.

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
CLEVELAND (CONT'D)				
Steel stationery locker, 36" x 72" x 19", 1 door, 5 shelves	Each	2	$27.90	$ 56.00
7 compartment combination clothes locker, 36" x 72" x 30"	"	28	27.82	779.00
Steel locker (cabinet) 36" x 72" x 18", 1 door, 5 shelves	"	1	27.90	28.00
Sectional file cabinet, 16 4"x10"x17" drawers, on sanitary base, oak	"	1	30.55	31.00
Bulletin board, 36¾" x 40" x 3¾", oak, 2 glazed sliding doors	"	1	30.00	30.00
Operators telephone sets (plugs and cords only)	"	150	2.50	375.00
Double flat top sanitary desk, 48" x 60", mahogany	"	1	68.94	69.00
Single flat top sanitary desk, 34" x 58", mahogany	"	1	78.00	78.00
34" x 54", oak	"	1	48.00	48.00
34" x 60", oak	"	1	54.00	54.00
Drop leaf typewriter desk, single pedestal, sanitary, oak	"	1	40.00	40.00
Oak stand, 17" x 23"	"	1	9.00	9.00
Oak tabouret, 15" x 15"	"	1	9.00	9.00
Mail pails (cover and hook)	"	8	1.56	12.00
Marsulin for 10 sections and cable turning section #1 switchboard	"	1	104.50	104.00
Fire bucket tanks	"	2	18.53	37.00
Sanitary drinking fountains and cooler (Allen Filter Co.)	"	3	40.00	120.00
Wilton rug, 8'3" x 10'6"	"	1	110.00	110.00
Wool rugs in rest rooms	Lot	1	310.00	310.00
Coat trees, mahogany	Each	2	5.50	11.00
Desk lamp, complete	"	1	22.50	22.00
Miscellaneous pictures (Room 903)	Lot	1	50.00	50.00
Waste basket, mahogany finish	Each	1	2.25	2.00
Metal waste basket	"	1	1.00	1.00
Standard typewriter	"	1	83.03	83.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
CLEVELAND (CONT'D)				
Desk lamp, complete	Each	1	$8.50	$ 8.00
Miscl. pictures and mirrors (rest room)	Lot	1	250.00	250.00
1/4" battleship linoleum	Yards	376	3.00	1,128.00
8" mahogany name plates (desk markers)	Each	4	1.00	4.00
6" Faraday gongs	"	2	8.79	18.00
96 compartment umbrella rack (with locks)	"	1	132.00	132.00
No. VV90 Victrola	"	1	100.00	100.00
Victrola records	"	65	.75	49.00
Oak tables, 35" x 65"	"	1	29.00	29.00
72" wicker davenport	"	2	60.00	120.00
72" wicker day bed	"	1	18.00	18.00
Davenport cushions	"	8	2.00	16.00
28" Wicker fernery	"	2	12.00	24.00
42" round wicker table	"	2	35.00	70.00
Wicker rockers, with arms	"	16	25.00	400.00
Wicker chairs, with arms	"	4	20.00	80.00
Wicker floor lamp, complete	"	1	40.00	40.00
Polychrome floor lamp, complete	"	1	45.00	45.00
Wicker tree for bird cage	"	1	6.50	6.00
Wicker bird cage	"	1	15.75	16.00
Wicker desk, 20" x 34"	"	1	25.00	25.00
Miscel. draperies in rest room	Lot	1	80.00	80.00
COLUMBUS				
1 panel, 1 position, domonstration switchboards, including				
2 - subscribor cord pairs (circuits)				
10 -subscriber answering jacks				
20- subscribor multiple (3 sect.)				
1 - operators telephone circuits				
1 - ringing circuits				
1 - dialing circuits				
1 - auxiliary signal circuits				
180-dummy multiple (3 sects.)				
Miscel. equipment in sections	Each	3	407.607	1,223.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
COLUMBUS (CONT'D)				
No. 1C, 3 position, 8 panel, 92 jack, 9600 line sections	Each	2	$489.00	$ 978.00
Cable turning section to match above sections	"	1	135.00	135.00
End panel to match above sections	"	1	75.00	75.00
Subscriber trunk positions	"	1	34.39	34.00
Subscriber line positions	"	5	46.633	233.00
Subscriber answering jacks	"	120	4.065	488.00
Dummy answering jacks	"	600	.112	67.00
Subscriber multiple (2 sections)	"	160	.829	133.00
Dummy multiple (2 sections)	"	600	.112	67.00
Incoming trunk circuits	"	20	23.20	464.00
Subscribers cord circuits	"	50	20.04	1,002.00
Supervisors telephone circuits, 1 division, 2 sections	Lot	1	34.56	35.00
Outgoing trunk circuits (2 sections)	Each	160	1.163	186.00
Dummy outgoing trunks (2 sections)	"	480	.112	54.00
Night alarm circuits	"	1	9.00	9.00
Misc. equipment in sections	Lot	1	307.36	307.00
Network for intermediate distributing frame, 4 vorts. (in cable turning section)	Lines	800	.10	80.00
No. 1, 2 position, 5 panel, low type instructors desk	Each	1	309.00	309.00
Cable turning section to match above sections	"	1	108.00	108.00
End panel to match above section	"	1	50.00	50.00
Operators telephone circuits	"	2	23.232	46.00
Auxiliary sig. circuits (ringing)	"	2	2.84	6.00
Auxiliary sig. circuits (supr.)	"	2	2.84	6.00
Auxiliary sig. circuits (M.R.)	"	6	4.572	27.00
Cord circuits	"	30	20.04	601.00
Cord circuits (C.W. with auxiliary sig. circuits)	"	24	4.324	104.00
Outgoing trunk circuits with flashing keys	"	130	1.484	193.00
Outgoing trunk circuits (regular)	"	40	.707	28.00
Kitchen supervisory signals	"	10	.90	9.00
Misc. equipment in section	Lot	1	13.75	14.00

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd).

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
COLUMBUS (CONT'D)				
2 position, 7 panel dummy practice beard sections	Each	3	$300.00	$ 900.00
Operators telephone circuits	"	6	6.64	40.00
Dummy outgoing trunks	"	840	.112	94.00
Dummy multiple	"	24,000	.112	2,688.00
Miscl. equipment in sections	Lot	1	397.40	397.00
Supervisors table, 24" x 72", birch mahogany finish	Each	1	28.00	28.00
Miscl. equipment on table	Lot	1	35.22	35.00
Battery cabinet, 34" x 47" x 21½", 2 drop doors, 2 shelves	Each	3	70.00	210.00
Dry cells	"	228	.241	55.00
No. 62D Protectors	"	3	.158	-
No. 24A fuses	"	3	.028	-
Repeater Equipment				
No. 58A retardation coils	"	3	5.25	16.00
No. 21K condensers	"	6	.60	4.00
No. 26N rheostat	"	3	26.00	78.00
No. 100A repeater socket	"	3	1.40	4.00
No. 101D vacuum tubes	"	3	7.00	21.00
No. 203 input transformer	"	3	36.00	108.00
Wall receptacle, Bryant	"	3	.19	1.00
No. 6E resistance lamp	"	3	.238	1.00
No. 71A retardation coils	"	3	3.75	11.00
Output transformer, D-12326	"	3	14.00	42.00
Miscellaneous jacks	"	6	.32	2.00
Relay, A type	"	3	1.10	3.00
Resistances, 18 type	"	30	.25	8.00
Resistance mtg. plate (special)	"	3	1.00	3.00
Factory wiring	Lot	3	4.40	13.00
6" Iron cable racks	Foot	44	1.20	53.00
Cable rack hangers	Each	14	1.50	21.00
Cable and wire	Lot	1	426.78	427.00
Material				12,334.00
Inst. labor				4,804.00
Inst. material				148.00
W. E. Engineering				885.00
Freight and Cartage				157.00
Contingencies				
Total				$ 17,328.00

COMPANY WIDE INVENTORY

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 232 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
COLUMBUS (CONT'D)				
Students benches, 4 seats each, with arm rests	Each	5	$20.00	$ 100.00
Students chairs	"	72	5.70	410.00
Flat top desk, 33" x 42", mahogany	"	3	48.00	144.00
Hall bells	"	1	.20	
Operators chairs, 24" base	"	14	8.60	120.00
Operators chairs, 18" base	"	6	7.68	46.00
Instructors charts	"	5	5.00	25.00
Blackboards, 40"x60", 2¼" oak frame and chalk rack	"	1	16.75	17.00
Blackboards, 48"x96", 2¼" oak frame and chalk rack	"	1	32.00	32.00
Steel office chair, birch mahogany, no arms	"	3	18.46	55.00
Wall clock, octagon case	"	1	9.50	10.00
Wall clock, Thomas	"	1	9.50	10.00
Wall pails	"	2	.61	1.00
Wall scoops	"	2	.27	1.00
Wall pail covers	"	2	.41	1.00
Wall pail hooks (harness hooks)	"	2	.27	1.00
Water bucket tank	"	1	18.53	19.00
Metal extinguisher - fire	"	1	9.60	10.00
Asbestos blanket	"	1	4.06	4.00
Iron conduit	Feet	20	.085	2.00
Duct connector	Each	1	.68	1.00
Window ventilator	"	1	4.00	4.00
Operators telephone sets (cords and plugs only)	"	21	2.50	52.00
Compartment steel cabinet for operators telephone sets	"	1	19.00	19.00
Battery base for telephone set cabinet	"	1	4.50	4.00
1 - 12", 110V D.C. oscillating fan	"	1	18.14	18.00
1 - 12" 110V D.C. desk fan	"	1	18.14	18.00
Incandescent, 150W lamps	"	1	8.00	8.00
Incandescent, 200W lamps	"	2	11.00	22.00

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COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
DAYTON				
1 position, 1 panel demonstration switchboard, including				
1 - Operators telephone circuit				
1 - Ringing circuit				
1 - Auxiliary signal circuit				
2 - Subscriber cord circuits				
10- Subscriber answering jacks				
20- Subscriber multiple				
180-Dummy multiple				
Miscel. equipment in sections	Each	2	$398.86	$ 798.00
Inst. Labor				295.00
Inst. Material				12.00
W. E. Engineering				60.00
Freight and Cartage				8.00
Contingencies				8.00
Total				$1,181.00
Students chairs	"	15	5.70	86.00
No. 6C Caloulagraphs	"	2	72.55	145.00
EAST LIVERPOOL				
1 position, 1 panel, demonstration switchboard, including				
1 - Operators telephone circuit				
1 - Ringing circuit				
1 - Auxiliary signal circuit				
2 - Subscriber cord circuits				
10- Subscriber answering jacks				
40- Subscriber multiple				
160-Dummy multiple				
Miscel. equipment in section	"	1	398.86	399.00
Inst. Labor				148.00
Inst. Material				6.00
W. E. Engineering				30.00
Freight and Cartage				4.00
Contingencies				4.00
Total				$ 591.00
Students chairs	"	5	5.70	28.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-3 - Other Equipment of Central Office - Acct. 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
FINDLAY				
1 position, 1 panel, demonstration switchboard, including 1 - Operators telephone circuit 1 - Ringing circuit 1 - Auxiliary signal circuit 3 - Subscriber cord circuits 10- Subscriber answering jacks 80- Subscriber multiple 180-Dummy multiple Miscel. equipment in section	Each	1	$398.86	$ 399.00
Inst. labor				148.00
Inst. Material				6.00
T. E. Engineering				30.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 591.00
Students chairs	Each	6	5.70	34.00
FOSTORIA				
1 position, 1 panel demonstration switchboard, including 1 - Operators telephone circuits 1 - Ringing circuit 1 - Auxiliary signal circuit 3 - Subscriber cord circuits 10- Subscriber answering jacks 80- Subscriber multiple 180-Dummy multiple 30- No. 42A signals (mounted) Miscel. equipment in section	Each	1	421.06	421.00
Inst. labor				156.00
Inst. material				6.00
T. E. Engineering				32.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 623.00
Students chairs	Each	1	5.70	6.00
Department ticket file	"	1	4.00	4.00

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
LANCASTER				
1 position, 1 panel, demonstration switchboard, including				
1 - Operators telephone circuit				
1 - Ringing circuit				
1 - Auxiliary signal circuit				
2 - Subscribor cord circuits				
10- Subscriber answering jacks				
20- Subscribor multiple				
180-Dummy multiple				
Miscl. equipment in sections	Each	1	$398.86	$ 399.00
Inst. labor				148.00
Inst. material				6.00
W. E. Engineering				30.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 591.00
MARIETTA				
1 position, 1 panel demonstration switchboard, including				
1 - Operators telephone circuits				
1 - Ringing circuits				
1 - Auxiliary signal circuits				
2 - Subscriber cord circuits				
10- Subscriber answering jacks				
20- Subscriber multiple				
180-Dummy multiple				
Miscl. equipment in sections	Each	1	398.86	399.00
Inst. Labor				148.00
Inst. material				6.00
W. E. Engineering				30.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 591.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
SANDUSKY				
2 panel, 1 position framework switchboard section	Each	1	$155.00	$ 155.00
Operators telephone circuits, including				
1 - ringing circuit				
1 - Auxiliary signal circuit	"	1	46.663	47.00
Subscriber cord circuits	"	6	20.04	120.00
Subscriber answering jacks	"	4	4.065	16.00
Dummy multiple	"	100	.112	11.00
Miscel. equipment in section	Lot	1	11.13	11.00
Material				360.00
Inst. labor				133.00
Inst. material				5.00
E. E. Engineering				27.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 533.00
Students chairs	Each	1	5.70	6.00
STEUBENVILLE				
1 position, 1 panel, demonstration switchboard, including				
1 - Operators telephone circuit				
1 - Ringing circuit				
1 - Auxiliary signal circuit				
2 - Subscriber cord circuits				
10- Subscriber answering jacks				
10- Subscriber multiple				
150-Dummy multiple				
Miscl. equipment in section	Each	1	398.86	399.00
Inst. labor				148.00
Inst. material				6.00
E. E. Engineering				30.00
Freight and Cartage				4.00
Contingencies				4.00
Total				$ 591.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Acct. 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproducti Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
TOLEDO				
No. 1, 3 position, 7 panel, 49 jack, 5600 line subscriber board	Each	2	$476.00	$ 952.0
End panel to match above sections	"	1	135.00	135.0
Cable turning section to match above sections	"	1	80.00	80.0
Operators telephone circuits, including 1 - ringing circuit 1 - auxiliary signal circuit.	"	6	35.816	215.0
Subscriber cord circuits	"	60	22.99	1,379.0
Subscriber answering jacks	"	140	4.065	569.0
Subscriber multiple (2 sections)	"	5,000	.829	4,145.0
Outgoing trunk circuits (2 sections)	"	420	1.163	488.0
Miscel. equipment in sections	Lot	1	268.94	269.0
3 position, 7 panel, dummy practice switchboard	Each	3	300.00	900.0
Dummy cord circuits	"	75	3.756	282.0
Dummy multiple, 20 per strip	"	3,360	.112	376.0
Dummy multiple, 10 per strip	"	720	.112	81.0
2 position instructors desk	"	1	309.00	309.0
Incoming trunk circuits	"	60	20.39	1,223.0
Outgoing trunk circuits	"	60	.707	42.0
Auxiliary signal circuits	"	8	2.84	23.0
Operators telephone circuits	"	2	23.232	46.0
Ringing circuits	"	2	.90	2.0
Cord circuits	"	20	20.04	401.0
Monitoring cords	"	1	1.878	2.0
1 position instructors desk (A-C PBX switchboard cabinet)	"	1	150.00	150.0
Operators telephone circuits	"	1	23.232	23.0
Ringing circuits	"	1	.90	1.0
Incoming trunk circuits	"	10	20.39	204.0
Outgoing trunk circuits	"	10	.707	7.0
Cord circuits	"	8	20.04	160.0
Monitor cord circuits	"	1	1.878	2.0
Miscel. equipment in desk	Lot	1	3.94	4.0

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Acct. 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
[illegible] FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
TOLEDO (CONT'D)				
Sterling, 3 position, 7 panel, 12600 line subscriber switchboard	Each	1	$510.47	$ 510.00
Sterling operators telephone circuits, including:				
1 - Sterling ringing circuit				
1 - Sterling auxiliary signal circuit	"	3	51.64	155.00
Sterling subscriber cord circuits	"	45	22.17	998.00
Sterling subscriber answering jacks	"	70	4.842	339.00
Sterling subscriber multiple	"	5,000	.714	3,570.00
Sterling outgoing trunk circuits	"	420	.568	239.00
Miscel. equipment in section	Lot	1	204.15	204.00
1 position, 1 panel, demonstration switchboard, including				
1 - Operators telephone circuit				
1 - Ringing circuit				
1 - Auxiliary signal circuit				
1 - Subscriber cord circuits				
10- Subscriber answering jacks				
40- Subscriber multiple (2 sections)				
100-Dummy multiple (2 sections)				
Miscel. equipment in sections	Each	5	398.86	1,994.00
[illegible] cable racks	Feet	42	.80	34.00
[illegible]				
[illegible] labor				$20,513.00
[illegible] material				7,890.00
[illegible] Engineering				308.00
[illegible] and cartage				1,538.00
[illegible] gencies				205.00
				205.00
[illegible]				
				$30,359.00
[illegible] chairs, no arms	Each	19	5.00	95.00
[illegible] benches, 2 seat	"	3	10.00	30.00
[illegible] benches, 3 seat	"	3	15.00	45.00
[illegible] benches, 5 seat	"	3	25.00	75.00
[illegible] chairs - with arms	"	17	5.70	97.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B Other Equipment of Central Office - Acct. 222 (Cont'd)

Item	Unit Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)			
YOUNGSTOWN - GARFIELD			
1 position, 1 panel, demonstration switchboard, including: 1 - operators telephone circuit 1 - ringing circuit 1 - auxiliary signal circuit 2 - subscriber cord circuits 20- subscriber answering jacks 20- subscribers multiple 180-dummy multiple Miscel. equipment in section	Each	1	$398.86	$ 399.00
Material				399.00
Inst. labor				148.00
Inst. material				6.00
W. E. Engineering				30.00
Freight and Cartage				4.00
Contingencies				4.00
Total				$ 991.00
Students chairs	Each	6	5.70	34.00
YOUNGSTOWN - RANDOLPH				
1 position, 1 panel, domonstration switchboard, including 1 - Operators telephone circuits 1 - ringing circuit 1 - auxiliary signal circuit 2 - subscriber cord circuits 10- subscriber answering jacks 20- subscriber multiple 180-dummy multiple Miscel. equipment in section	Each	1	398.86	399.00
Inst. Labor				148.00
Inst. material				6.00
W. E. Engineering				30.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 991.00

3 - CENTRAL OFFICE EQUIPMENT

3-3 - Other Equipment of Central Office - Acct. 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
LAMEVILLE				
1 position, 1 panel, demonstration switchboard, including 1 - operators telephone circuit 1 - ringing circuit 1 - auxiliary signal circuit 2 - subscribers cord circuits 10- subscriber answering jacks 40- subscriber multiple 160-dummy multiple Misc1. equipment in section	Each	1	$398.86	$ 399.00
2 position, 7 panel, dummy practice switchboard	"	1	300.00	300.00
Dummy multiple (subs.)	"	5,000	.112	560.00
Dummy trunk multiple	"	70	.112	8.00
Dummy cord circuits	"	20	3.756	75.00
Misc1. equipment in section	Lot	1	33.00	33.00
Material				1,375.00
Inst. labor				509.00
Inst. material				21.00
E. E. Engineering				103.00
Freight and cartage				14.00
Contingencies				14.00
Total				$ 2,036.00
TOTAL - ACCOUNT 222 - Other Equipment of Central Office				$ 632,518.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the company and which are so taken into consideration and evaluated in this appraisal.

Bags, cash
Bellows
Boards, clip
Boilers, wash
Bottles, hot water
Bags, mail
Bins, storage
Boards, wash
Bottles, 5 gal.
Barometers,

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COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Acct. 222 (Cont'd)

Boxes, bedding
Bases for filing and other cabinets
Cups, clip, sponge and pin
Cords, extension and lamp
Dictionaries
Door checks
Files, spindle
Flags
Hamper, clothes
Letter openers
Mats, cuspidor
Pads, rug
Pads, stamp
Platforms
Rubber stamps
Stencil cutters
Shelves for hot plates
Tops for filing and other cabinets
Boxes, letter
Candlesticks
Covers, fan
Clips, spring, paper
Directories, city
End panels for filing and other cabinets
Germicide guns
Holder for calendar pads
Moisteners
Pads, calender
Pads, desk
Paper cutters
Rods, curtain
Rulers
Shelves for fans
Stove pipe

Inventory as of Oct. 31,1924.

THE OHIO BELL TELEPHONE COMPANY

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

SUMMARY

4-A Exchange Pole Lines	$11,295,157.00
4-B Exchange Aerial Cable	9,709,537.00
4-C Exchange Aerial Wire	5,096,509.00
4-D Exchange Underground Conduit	13,244.049.00
4-E Exchange Underground Cable	12,041,301,00
4-F Exchange Submarine Cable	19,729.00
4-G Toll Pole Lines	7,710,121.00
4-H Toll Aerial Cable	601,140.00
4-I Toll Aerial Wire	4,351,642.00
4-J Toll Underground Conduit	45,698.00
4-K Toll Underground Cable	472,512,00
4-L Toll Submarine Cable	12,652.00
4-M Right of Way	1,940,501.00
TOTAL - DISTRIBUTING SYSTEM	$66,540,548.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-A - Exchange Pole Lines - Acct. 241

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Poles,				
15', Avg. Class D	Each	2,417.9	$11.46	$ 27,709.00
18', Avg. Class E	"	8,866.2	12.12	107,458.00
20', Avg. Class D	"	73,455.2	13.05	958,590.00
22', Avg. Class E	"	47,678.4	13.74	655,101.00
25', Avg. Class D	"	103,438.6	17.78	1,839,138.00
30', Avg. Class C	"	61,313.7	24.80	1,520,580.00
35', Avg. Class C	"	63,135	35.31	2,229,297.00
40', Avg. Class C	"	34,509.8	43.97	1,517,396.00
45', Avg. Class C	"	16,295.8	51.37	837,115.00
50', Avg. Class C	"	7,247.9	57.93	419,871.00
55', Avg. Class C	"	2,545.2	65.98	167,932.00
60', Avg. Class C	"	908.4	80.10	72,763.00
65', Avg. Class D	"	265.5	90.70	24,081.00
70', Avg. Class C	"	54.2	100.24	5,433.00
75', Avg. Class C	"	8	117.97	944.00
80', Avg. Class B	"	1.7	151.04	257.00
107', Avg. Class B	"	1	202.12	202.00
Crossarms Avg. 10 Pin (10'0" Fir)	"	264,910	3.44	911,290.00
TOTAL - ACCOUNT 241 - Exchange Pole Lines				$11,295,157.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company.

Anchors	Anchor guys	Pavement setting
Line guys	Arm guys	Butt treatment
Wood pole brackets	Tree guys	Hub guards
Iron pole brackets	Cribbing guards	Wire wound guards
Transposition brackets	Wood pole steps	Lightning grounds
Full creosoting of poles	Iron pole steps	Guy shields
Push brace equipment	Pole painting	Back braces
Rock setting	Side arm braces	

These items are evaluated in the unit costs applicable to the major items.

4-B - Exchange Aerial Cable - Acct. 242

Item	Unit Quantity	Unit Cost	Reproduction Cost New
No. 19 B. & S. Ga. Cable			
2 Pair	Feet 480	$ .29	$ 139.00
4 "	" 200	.30	60.00
6 "	" 360	.31	112.00
11 "	" 357	.34	121.00
16 "	" 5,345	.37	1,978.00
26 "	" 133,763	.43	57,518.00
31 "	" 571,809.5	.56	320,213.00
61 "	" 2,741	.61	1,672.00
76 "	" 23,479	.68	15,966.00
101 "	" 325,251	.82	266,706.00
121 "	" 3,103	.96	2,979.00
152 "	" 54,183	1.09	59,059.00
202 "	" 112,532.5	1.36	153,044.00
252 "	" 592	1.64	971.00
303 "	" 16,579	1.88	31,169.00
404 "	" 76	2.13	162.00
No. 20 B. & S. Ga. Cable			
11 Pair	" 1,078	.37	399.00
16 "	" 380	.41	156.00
26 "	" 321,786	.48	154,457.00
31 "	" 14	.49	7.00
51 "	" 236,169	.62	146,425.00
76 "	" 71,814	.74	53,142.00
91 "	" 1,898	.86	1,632.00
101 "	" 108,267	.91	98,523.00
126 "	" 28,137	1.04	29,262.00
152 "	" 12,057	1.22	14,710.00
177 "	" 672	1.34	900.00
202 "	" 20,653	1.46	30,153.00
303 "	" 721	1.96	1,413.00
404 "	" 1,272	2.39	3,040.00
No. 22 B. & S. Ga. Cable			
6 Pair	" 1,025	.29	297.00
11 "	" 13,571.5	.31	4,207.00
16 "	" 173,379.5	.32	55,481.00
26 "	" 518	.33	171.00
	"3,707,270.5	.35	1,297,545.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-B - Exchange Aerial Cable - Acct. 242 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
No. 22 B. & S. Ga. Cable (Cont'd)				
31 Pair	Feet	4,775	$ .36	$ 1,719.00
51 "	"	4,658,566.5	.42	1,956,598.00
61 "	"	39,461	.45	17,757.00
76 "	"	311.117	.49	152,447.00
101 "	"	2,118,519.5	.56	1,186,371.00
111 "	"	703	.58	408.00
121 "	"	66,975	.61	40,855.00
126 "	"	25,828	.63	16,272.00
152 "	"	628,055.5	.70	439,639.00
202 "	"	841,900	.83	698,777.00
252 "	"	2,729	.98	2,674.00
303 "	"	120,552.5	1.11	133,813.00
404 "	"	154,559	1.29	199,381.00
606 "	"	35,521.3	1.81	64,294.00
909 "	"	525	2.47	1,297.00
No. 24 B. & S. Ga. Cable				
11 Pair	"	87	.30	26.00
16 "	"	3,718	.31	1,153.00
21 "	"	325	.32	104.00
26 "	"	198,514	.33	65,510.00
41	"	60	.37	22.00
51 "	"	1,354,702.5	.39	528,334.00
76 "	"	1,050	.45	472.00
101 "	"	426,389.5	.50	213,195.00
152 "	"	2,934	.62	1,819.00
202 "	"	255,727	.74	189,238.00
303 "	"	2,235	.96	2,146.00
404 "	"	132,555.5	1.18	156,415.00
606 "	"	36,377	1.60	58,203.00
909 "	"	127	1.90	241.00
1212 "	"	355	2.40	852.00
Composite Cable				
10 Pair, 19 Ga.) 40 Pair, 22 Ga.)	"	1,864	.54	1,007.00
10 Pair, 19 Ga.) 65 Pair, 22 Ga.)	"	3,113	.61	1,899.09

COMPANY WIDE APPRAISAL

4- DISTRIBUTING SYSTEM

4-B - Exchange Aerial Cable - Acct. 242 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable (Cont'd)				
10 Pair 19 Ga.) 90 Pair 22 Ga.)	Feet	1,353	$ .68	$ 920.00
50 Pair 19 Ga.) 50 Pair 22 Ga.)	"	9,474	.79	7,486.00
50 Pair 19 Ga.) 150 Pair 22 Ga.)	"	13,415	1.05	14,086.00
8 Quad 13 Ga., A.T.& T.) 48 Quad 16 Ga., - 9 Quad A.T.& T.) 39 Quad Toll) 26 Pair 19 Ga. - Exch. 9.2%)	"	41,976	.17	7,136.00
16 Pair 13 Ga.) 4 Pair 16 Ga.) 152 Pair 22 Ga,)	"	51	1.16	59.00
25 Pair 16 Ga. - Toll) 101 Pair 22 Ga. - Exch.-50.12%)	"	296	.46	136.00
26 Pair 16 Ga. - Toll) 126 Pair 22 Ga. - Exch.-54.66%)	"	591	.53	313.00
26 Pair 16 Ga. - Toll) 152 Pair 22 Ga. - Exch.-59.25%)	"	1,378	.63	868.00
76 Pair 19 Ga.) 51 Pair 20 Ga.)	"	5,487	1.00	5,487.00
76 Pair 19 Ga.) 51 Pair 20 Ga.) 26 Pair 22 Ga.)	"	2,758	1.06	2,923.00
76 Pair 19 Ga.) 51 Pair 20 Ga.) 51 Pair 22 Ga.)	"	1,100	1.12	1,232.00
12 Quad 16 Ga.) [illegible] Pair 19 Ga.)	"	1,763	1.90	3,350.00
[illegible] Pair 13 Ga.) [illegible] Pair 19 Ga.)	"	317	1.81	574.00

COMPANY WIDE APPRAISAL

4- DISTRIBUTING SYSTEM

4-B - Exchange Aerial Cable - Acct. 242 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable (Cont'd)				
14 Pair 16 Ga. - Toll) 101 Pair 19 Ga. - Exch.)	Feet	319	$ .68	$ 217.00
11 Pair 13 Ga.) 40 Pair 16 Ga.)	"	5,492	1.02	5,602.00
Terminals - Outside Unprotected				
10 Pair	Each	13	6.76	88.00
11 "	"	14,598	6.76	98,682.00
16 "	"	44,233	8.07	356,960.00
21 "	"	1	7.70	8.00
26 "	"	4,197	11.04	46,335.00
31 "	"	41	9.18	376.00
51 "	"	89	10.68	951.00
61 "	"	6	18.59	112.00
101 "	"	1	26.96	27.00
Terminals - Outside Protected				
1 Pair	"	11	4.37	48.00
6 "	"	6	11.22	67.00
11 "	"	2,727	15.49	42,241.00
16 "	"	984	18.59	18,293.00
21 "	"	7	23.31	163.00
26 "	"	2,797	24.55	68,666.00
31 "	"	6	31.90	191.00
41 "	"	1	38.23	38.00
51 "	"	512	45.60	23,347.00
61 "	"	1	53.06	53.00
76 "	"	11	58.73	646.00
101 "	"	112	89.25	9,996.00
121 "	"	1	103.08	103.00
126 "	"	6	107.86	647.00
152 "	"	42	125.22	5,259.00
202 "	"	46	160.01	7,360.00
303 "	"	6	364.07	2,184.00
404 "	"	9	420.87	3,788.00

COMPANY WIDE APPRAISAL

4- DISTRIBUTING SYSTEM

4-3 Exchange Aerial Cable - Acct. 242 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Terminals - Inside Unprotected				
11 Pair	Each	11	$ 4.96	$ 55.00
13 "	"	6	6.22	37.00
16 "	"	35	5.95	208.00
21 "	"	7	7.14	50.00
25 "	"	2	8.53	17.00
28 "	"	36	13.20	475.00
32 "	"	2	9.64	19.00
41 "	"	1	11.87	12.00
42 "	"	2	12.05	24.00
52 "	"	15	16.33	245.00
104 "	"	6	27.58	165.00
156 "	"	7	38.71	271.00
208 "	"	11	51.22	563.00
260 "	"	1	62.92	63.00
303 "	"	1	75.12	75.00
312 "	"	2	76.70	153.00
Terminals - Inside Protected				
11 Pair	"	47	18.63	876.00
12 "	"	7	19.57	137.00
16 "	"	225	31.13	7,004.00
26 "	"	332	37.09	12,314.00
51 "	"	109	67.43	7,350.00
101 "	"	7	113.48	794.00
104 "	"	2	116.30	233.00
202 "	"	2	215.92	432.00
Loading Cases				
6 inch Iron Pipe Case containing 7 No. T-545 Coils	"	1	364.62	365.00
No. 8 Case containing 19 No. T-545 Coils	"	1	591.99	592.00
No. 10 Case containing 20 No. T-545 Coils	"	1	621.86	622.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-B - Exchange Aerial Cable - Acct. 242 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Loading Cases (Cont'd)				
No. 28-G Case containing 7 No. 582-A Coils	Each	2	$173.88	$ 348.00
No. 28-G Case containing 21 No. 582-A Coils	"	4	573.76	2,295.00
TOTAL - ACCOUNT 242 - Exchange Aerial Cable				$9,709,537.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company.

Cable Messenger	Terminal Equipment
Extra Messenger	Cable Guards
Splicing	Grounds
Potheads	Bonds
Terminating Ends	Loading Case Manholes
Pole Seats	Loading Case Platforms
Balconies	

These items are evaluated in the unit costs applicable to the major items.

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-C - Exchange Aerial Wire - Acct. 243

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LINE WIRE				
Bare Iron				
.165	Mile	10,556	$ 45.23	$ 477.00
.148	"	254.628	40.58	10,333.00
.134	"	690.710	36.43	25,163.00
.109	"	44,290.730	28.93	1,281,331.00
.083	"	3,293.319	23.75	78,216.00
Bare Copper				
.165	"	.832	103.41	86.00
.128	"	.076	73.12	6.00
.104	"	1,178.156	48.03	56,587.00
.080	"	3,523.769	35.50	125,094.00
.064	"	1,824.499	28.08	51,232.00
.051	"	38.385	23.25	892.00
Insulated Iron				
.148	"	.583	157.11	92.00
.109	"	252.841	120.53	30,475.00
.083	"	586.973	115.54	67,819.00
.065	"	.318	104.94	33.00
Insulated Copper				
.165	"	1.079	213.44	230.00
.128	"	.125	164.82	21.00
.104	"	12.681	127.33	1,615.00
.080	"	155.628	110.93	17,264.00
.064	"	71.701	93.84	6,728.00
.051	"	.664	89.79	60.00
Twisted Pair				
No. 14 B. & S. Ga. Iron	"	.086	180.18	15.00
No. 16 B. & S. Ga. Iron	"	8.407	162.17	1,363.00
No. 18 B. & S. Ga. Iron	"	.253	141.92	36.00
No. 14 B. & S. Ga. Copper	"	192.989	174.37	33,651.00
No. 16 B. & S. Ga. Copper	"	.080	162.80	13.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-C - Exchange Aerial Wire - Acct. 243 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Twisted Pair (Cont'd)				
No. 17 B. & S. Ga. Copper Steel	Mile	12,104.515	$ 154.64	$1,871,842.00
No. 18 B. & S. Ga. Copper	"	94.312	139.82	13,187.00
No. 19 B. & S. Ga. Three Conductor Copper	"	.409	172.87	71.00
No. 19 B. & S. Ga. Copper	"	.213	131.49	28.00
No. 19 B. & S. Ga. Three Conductor Copper	"	.199	156.04	31.00
Drop Wire				
Drops (Avg. 17 Tw.Pr. C. S.)	Each	389,731	3.65	1,422,518.00
TOTAL - ACCOUNT 243 - Exchange Aerial Wire				$5,096,509.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company.

Standard Aerial Conduit Equipment consisting of

- Messenger
- Cable Rings
- Bridle Rings
- Clamps
- Bolts

Underground drop entrances

High tension crossings

Underground dips

These items are evaluated in the unit costs applicable to the major items.

COMPANY WIDE APPRAISAL

4- DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT				
Single Tile				
1 Duct	Tr.Ft.	24,003.7	$ 1.63	$ 39,126.00
2 "	"	88,466.9	1.97	174,280.00
3 "	"	37,220.2	2.42	90,073.00
4 "	"	133,386.6	2.57	342,804.00
4 Duct, - O.B.T. Co. 89% A.T.& T.Co. 11%	"	657.3	2.29	1,505.00
4 Duct, - O.B.T. Co. 88% A.T.& T.Co. 12%	"	299.7	2.26	677.00
4 Duct, - O.B.T. Co. 66.67% A.T. & T.Co.33.33%	"	167	1.71	286.00
5 Duct	"	34,385.6	3.00	103,157.00
5 Duct, - O.B.T. Co. 80% P. T. Co. 20%	"	138	2.40	331.00
6 Duct	"	196,193.4	3.23	633,705.00
6 Duct, - O.B.T. Co. 93% A.T. & T.Co. 7%	"	447	3.00	1,341.00
6 Duct, - O.B.T. Co. 66.7% A.T.& T. Co.33.3%	"	2,190	2.15	4,708.00
7 Duct	"	64,058.3	3.76	240,859.00
7 Duct, - O.B.T. Co. 85.72% A.T. & T.Co.14.28%	"	110	3.22	354.00
8 Duct	"	65,924.4	3.90	257,105.00
8 Duct, - O.B.T. Co. 95% A.T. & T.Co. 5%	"	75.8	3.70	280.00

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item		Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)					
Single Tile (Cont'd)					
8 Duct - O.B.T. Co. 87.5% A.T.& T. Co. 12.5%		Tr.Ft.	4,533	$3.41	$ 15,458.00
8 Duct - O.B.T. Co. 85.71% A.T.& T. Co. 14.29%		"	239	3.34	798.00
8 Duct - O.B.T. Co. 50% A.T.& T. Co. 50%		"	2,810	1.95	5,480.00
9 Duct		"	23,856.9	4.12	98,290.00
9 Duct - O.B.T. Co. 95% A.T.& T.Co. 5%		"	251.8	3.91	985.00
10 Duct		"	55,436.4	4.52	250,573.00
10 Duct - O.B.T. Co. 94.07% A.T.& T. Co. 5.93%		"	1,129	4.25	4,798.00
10 Duct - O.B.T. Co. 88.89% A.T.& T.Co. 11.11%		"	76.5	4.02	308.00
10 Duct - O.B.T. Co. 80% A.T.& T.Co. 20%		"	2,632	3.62	9,528.00
10 Duct - O.B.T. Co. 70% A.T & T.Co. 30%		"	3,755	3.16	11,866.00
10 Duct - O.B.T. Co. 96% A.T.& T.Co. 4%		"	165.6	4.34	719.00
10 Duct - O.B.T. Co. 86.8% A.T.& T. Co. 13.2%		"	184.8	3.92	724.00
11 Duct		"	2,993.8	4.86	14,550.00
12 Duct		"	38,373.4	5.11	196,088.00
12 Duct - O.B.T. Co. 91.7% A.T.& T. Co. 8.3%		"	1,474	4.69	6,913.00
12 Duct - O.B.T. Co. 75% A.T.& T. Co. 25%		"	836	3.83	3,202.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Single Tile (Cont'd)				
12 Duct - O.B.T. Co. 90.91% A.T.& T. Co. 9.09%	Tr.Ft.	65	$ 4.65	$ 302.00
13 Duct	"	12,748.3	5.49	69,988.00
13 Duct - O.B.T. Co. 76.9% A.T.& T. Co. 23.1%	"	483	4.22	2,038.00
14 Duct	"	6,067	5.57	33,793.00
14 Duct - O.B.T. Co. 97% A.T.& T. Co. 3%	"	92	5.40	497.00
14 Duct - O.B.T. Co. 93.75% A.T.& T.Co. 6.25%	"	531.8	5.22	2,776.00
14 Duct - O.B.T. Co. 92.9% A.T.& T.Co. 7.1%	"	1,133	5.17	5,858.00
14 Duct - O.B.T. Co. 91.20% A.T.& T.Co. 8.80%	"	982.8	5.08	4,993.00
14 Duct - O.B.T. Co. 95.89% A.T.& T. Co. 4.11%	"	458	5.34	2,446.00
15 Duct	"	7,403.3	5.97	44,198.00
16 "	"	10,420.9	6.23	64,922.00
17 "	"	2,369	6.59	15,612.00
18 "	"	4,802.1	7.09	34,047.00
18 Duct - O.B.T. Co. 96.86% A.T.& T. Co. 3.14%	"	234.6	6.87	1,612.00
19 Duct	"	2,968	7.28	21,607.00
20 Duct	"	8,356.1	7.37	61,584.00
20 Duct - O.B.T. CO. 95% A.T. & T.Co. 5%	"	668.8	7.00	4,682.00
21 Duct	"	1,570	7.70	12,089.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Single Tile (Cont'd)				
21 Duct - O.B.T. Co. 95% A.T.& T.Co. 5%	Tr.Ft.	21	$ 7.32	$ 154.00
22 Duct	"	1,526.8	7.90	12,062.00
23 "	"	463.4	8.11	3,758.00
24 "	"	2,699.3	8.40	22,674.00
24 Duct - O.B.T.Co. 96% A.T.& T.Co. 4%	"	499.6	8.06	4,027.00
24 Duct - O.B.T. Co. 97.68% A.T.& T. Co. 2.32%	"	214.5	8.21	1,761.00
25 Duct	"	12,246	8.79	107,642.00
26 "	"	720.5	9.20	6,629.00
26 Duct - O.B.T. Co. 96% A.T.& T.Co. 4%	"	51.5	8.83	455.00
26 Duct - O.B.T. Co. 97.86% A.T.& T. Co. 2.14%	"	139	9.00	1,251.00
28 Duct	"	887	9.52	8,444.00
28 Duct - O.B.T. Co. 96% A.T.& T. Co. 4%	"	779.2	9.14	7,122.00
29 Duct	"	273	9.75	2,662.00
30 "	"	3,739.7	10.06	37,621.00
31 "	"	400	10.49	4,196.00
33 "	"	61	11.27	687.00
35 "	"	120.3	11.82	1,422.00
36 "	"	1,491.6	12.05	17,974.00
37 "	"	141	12.28	1,731.00
40 "	"	1,026	12.96	13,297.00
42 "	"	246.5	13.43	3,310.00
44 "	"	198	14.04	2,780.00
44 Duct - O.B.T. Co. 98% A.T.& T. Co. 2%	"	1.5	13.76	21.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Single Tile (Cont'd)				
46 Duct	Tr.Ft.	562	$14.31	$8,042.00
46 "	"	9	14.66	132.00
48 "	"	334.2	15.08	5,040.00
48 Duct - O.B.T. Co. 97.88% A.T.& T. Co. 2.12%	"	210	14.76	3,100.00
49 Duct - O.B.T. Co. 97.9% A.T.& T. Co. 2.1%	"	174	15.19	2,643.00
54 Duct	"	29	17.53	508.00
55 "	"	72	17.97	1,294.00
60 "	"	105	20.23	2,124.00
84 "	"	105	27.78	2,917.00
96 "	"	12	31.05	373.00
Multiple Tile				
2 Duct	"	121,189.2	1.87	226,624.00
2 Duct - O.B.T. Co. 50% P. T. Co. 50%	"	782.6	.94	736.00
2 Duct - O.B.T. Co. 50% Bratenahl Vil.50%	"	172	.94	162.00
3 Duct	"	28,115.1	2.18	61,291.00
3 Duct - O.B.T. Co. 50% W.U.T. Co. 50%	"	169	1.09	184.00
4 Duct	"	318,516.6	2.32	738,959.00
4 Duct - O.B.T. Co. 33.33% A.T.& T.Co. 66.67%	"	868	.77	668.00
4 Duct - O.B.T. Co. 50% A.T.& T.Co. 50%	"	2,758	1.16	3,199.00
4 Duct - O.B.T. Co. 89.2% A.T.& T. Co. 10.8%	"	451.	2.07	934.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Multiple Tile (Cont'd)				
4 Duct - O.B.T. Co. 86% A.T.& T. Co. 14%	Tr.Ft.	907	$ 2.00	$ 1,814.00
4 Duct - O.B.T. CO. 81.7% A.T.& T. Co. 18.3%	"	3	1.90	6.00
4 Duct - O.B.T. Co. 48.76% A.T.& T. Co. 51.24%	"	8,617	1.13	9,737.00
4 Duct - O.B.T. Co. 66.67% W. U. T. Co. 33.33%	"	129	1.55	200.00
4 Duct - O.B.T. Co. 50% W. U. T. Co. 25% P.T. Co. 25%	"	27	1.16	31.00
4 Duct - O.B.T. Co. 50% P.T. Co. 50%	"	5,297	1.16	6,145.00
5 Duct	"	10,420.4	2.66	27,718.00
5 Duct - O.B.T. Co. 80% City 20%	"	179	2.13	381.00
6 Duct	"	364,941	2.76	1,007,237.00
6 Duct - O.B.T. Co. 66.7% A.T.& T.Co. 33.3%	"	3,470	1.84	6,385.00
6 Duct - O.B.T. Co. 50% A.T.& T. Co. 50%	"	1,324	1.88	1,827.00
6 Duct - O.B.T. Co. 93% A.T.& T. Co. 7%	"	2,646.5	2.57	6,862.00
6 Duct - O.B.T. Co. 89.2% A.T.& T. Co. 10.8%	"	122.5	2.46	301.00
6 Duct - O.B.T. Co. 83.3% A.T.& T. Co. 16.7%	"	11,785	2.30	27,106.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Multiple Tile (Cont'd)				
6 Duct - O.B.T. Co. 73.60% A.T.& T. Co.26.40%	Tr. Ft.	8,550.2	$2.03	$ 17,357.00
6 Duct - O.B.T. Co. 50% A.T.& T. Co.50%	"	48.0	$1.38	66.00
6 Duct - O.B.T. Co. 40% A.T.& T. Co.60%	"	4,842.	1.10	5,326.00
6 Duct - O.B.T. Co. 20% A.T.& T. Co.80%	"	7,688	.55	4,228.00
6 Duct - O.B.T. Co. 66.67% W.U.T. Co. 33.33%	"	1,312	1.84	2,414.00
6 Duct - O.B.T. Co. 50% W.U.T. Co. 26% P. T. Co. 25%	"	2,404.6	1.38	3,318.00
6 Duct - O.B.T. Co. 80% P.T. Co. 20%	"	1,624	2.21	3,589.00
6 Duct - O.B.T. Co. 77.78% W.U.T. Co. 22.22%	"	1,326.3	2.15	2,852.00
6 Duct - O.B.T, Co. 80% A.T.& T.Co. 20%	"	2,306	2.21	5,096.00
6 Duct - O.B.T. Co. 66.67% P. T. Co. 33.33%	"	292	1.84	537.00
6 Duct - O.B.T. Co. 66.67% P. T. Co. 33.33%	"	471	1.84	867.00
6 Duct - O.B.T. Co. 66.67% City 33.33%	"	62	1.84	114.00
7 Duct	"	15,962.6	3.11	49,644.00
7 Duct - O. B.T.Co. 83.33% A.T.& T. Co.16.67%	"	2,473	2.59	6,405.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Multiple Tile (Cont'd)				
7 Duct - O.B.T. Co. 85.37% A.T.& T. Co. 14.63%	Tr.Ft.	223.7	$ 2.66	$ 595.00
8 Duct	"	136,616.6	3.22	439,905.00
8 Duct - O.B.T. Co. 92.37% A.T.& T.Co. 7.63%	"	1,285	2.97	3,816.00
8 Duct - O.B.T. Co. 85.71% A.T.& T.Co. 14.29%	"	3,100.5	2.76	8,557.00
8 Duct - O.B.T. Co. 82.40% A.T.& T.Co. 17.60%	"	7,465.1	2.65	19,783.00
8 Duct - O.B.T. Co. 71.5% A.T.& T.Co. 28.5%	"	54	2.30	124.00
8 Duct - O.B.T. CO. 66.67% W.U.T.Co. 33.33%	"	209	2.15	449.00
8 Duct - O.B.T. Co. 50% W.U.T. Co. 25% P.T. Co. 25%	"	147	1.61	237.00
8 Duct - O.B.T. Co. 85.7% P.T. Co. 14.3%	"	604	2.76	1,667.00
8 Duct - O.B.T. Co. 92.37% A.T.& T. Co. 7.63%	"	473	2.97	1,405.00
8 Duct - O.B.T. Co. 66.67% P.T. Co. 33.33%	"	348	2.15	748.00
8 Duct - O.B.T. Co. 66.67% City 33.33%	"	49	2.15	105.00
9 Duct	"	75,271.5	3.38	254,418.00
9 Duct - O.B.T. Co. 88.89% A.T. & T.Co. 11.11%	"	4,809	3.00	14,427.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Multiple Tile (Cont'd)				
9 Duct - O.B.T.Co. 87.5% A.T.& T.Co. 12.5%	Tr.Ft.	2,020	$2.96	$ 5,979.00
9 Duct - O.B.T. CO. 57.14% A.T.& T.Co. 42.86%	"	1,255	1.93	2,422.00
9 Duct - O.B.T. Co. 62.5% A.T.& T.Co. 37.5%	"	7,135	2.11	15,055.00
9 Duct - O.B.T. Co. 37.5% A.T.& T. Co.62.5%	"	9,911	1.27	12,587.00
9 Duct - O.B.T. Co. 25% A.T.& T. Co.75%	"	5,053	.84	4,245.00
10 Duct	"	50,726.9	3.63	184,139.00
10 Duct - O.B.T. Co.90% - A.T.& T.Co.10%	"	29	3.27	95.00
10 Duct - O.B.T. Co. 75% A.T.& T.Co.25%	"	680.5	2.72	1,851.00
10 Duct - O.B.T. Co. 66.67% A.T.& T. Co33.33%	"	456	2.42	1,104.00
10 Duct - O.B.T. Co. 62.5% A.T.& T.Co.37.5%	"	1,046.6	2.27	2,376.00
10 Duct - O.B.T. Co. 88.89% P. T. Co. 11.11%	"	366	3.23	1,182.00
10 Duct - O.B.T. Co. 44.44% A.T.& T.Co.55.56%	"	252	1.61	406.00
11 Duct	"	14,399.8	3.94	56,734.00
11 Duct - O.B.T.Co. 90% A.T.& T.Co.10%	"	413	3.55	1,466.00
11 Duct - O.B.T.Co. 66.67% A.T.& T.Co.33.33%	"	476	2.63	1,252.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Multiple Tile (Cont'd)				
11 Duct - O.B.T. Co. 70% A.T.& T.Co. 30%	Tr.Ft.	453	$2.76	$1,250.00
12 Duct	"	68,055.8	4.13	284,473.00
12 Duct - O.B.T. Co. 91.67% A.T.& T. Co. 8.33%	"	1,243	3.83	4,761.00
12 Duct - O.B.T. Co. 91.46% A.T.& T.Co. 8.54%	"	384.8	3.82	1,470.00
12 Duct - O.B.T. Co. 90.91% A.T.& T Co. 9.09%	"	1,029	3.80	3,910.00
12 Duct - O.B.T. Co. 70% A.T.& T.Co. 30%	"	51	2.93	149.00
12 Duct - O.B.T. Co. 75% A.T.& T.Co. 25%	"	2,336	3.14	7,335.00
12 Duct - O.B.T. Co. 72.7% A.T.& T.Co. 9.1% W.U.T.Co. 18.2%	"	336	3.04	1,021.00
12 Duct - O.B.T. Co. 63.6% A.T.& T.Co. 36.4%	"	2,778	2.66	7,389.00
12 Duct - O.B.T. Co. 62.5% P.T. Co. 37.5%	"	48	2.61	125.00
12 Duct - O.B.T. Co. 45.5% A.T.& T.Co. 54.5%	"	826	1.90	1,569.00
12 Duct - O.B.T. Co. 90% A.T.& T.Co. 10%	"	515	3.76	1,936.00
13 Duct	"	1,137.9	4.53	5,155.00
13 Duct - O.B.T. Co. 75% A.T.& T.Co. 8.3% W.U.T. Co. 16.7%	"	349	3.40	1,187.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-B - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Multiple Tile (Cont'd)				
14 Duct	Tr.Ft.	8,487.7	$ 4.92	$41,759.00
14 Duct- O.B.T.Co. 92.3% A.T.& T.Co 7.7%	"	294	4.54	1,335.00
14 Duct- O.B.T.Co. 92.86% A.T.&T.Co. 7.14%	"	1,236	4.57	5,649.00
15 Duct	"	5,579.7	5.00	27,898.00
15 Duct-PO.B.T.Co. 76% A.T.&T.Co 24%	"	1,267.8	3.80	4,818.00
16 Duct	"	10,469.9	5.29	55,386.00
16 Duct-O.B.T.Co. 93.81% A.T.& T.Co. 6.19%	"	736	4.96	3,651.00
16 Duct-O.B.T.Co. 93.33% A.T.& T.Co. 6.67%	"	85	4.94	480.00
16 Duct-O.B.T.Co. 98% A.T.&T.Co. 2%	"	99.8	5.18	517.00
16 Duct-O.B.T.Co. 76% A.T.& T.Co 24%	"	254	4.02	1,021.00
17 Duct	"	3,955.5	5.54	21,918.00
18 Duct	"	8,801.4	5.67	49,904.00
18 Duct-O.B.T.Co. 64.7% A.T.& T.Co35.3%	"	4,450	3.67	16,332.00
18 Duct-O.B.T.Co. 88.89% A.T.&T.Co.11.11%	"	256	5.04	1,290.00
18 Duct-O.B.T.Co. 94.12% A.T.& T.Co 5.88%	"	60	5.34	320.00
18 Duct-O.B.T Co. 94.44% A.T.&T.Co 5.56%	"	173	5.35	926.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Multiple Tile (Cont'd)				
18 Duct - O.B.T.Co. 60.61% A.T.& T.Co. 6.06% W.U.T.Co. 33.33%	Tr.Ft.	19	$ 3.44	$ 65.00
19 Duct	"	236	5.89	1,390.00
20 Duct	"	6,624.6	6.08	40,278.00
20 Duct - O.B.T.Co. 97.5% A.T.& T.Co. 2.5%	"	1,175	5.93	6,968.00
21 Duct	"	36	6.27	226.00
22 Duct	"	186	6.51	1,211.00
23 Duct	"	445	6.75	3,004.00
23 Duct - O.B.T.Co. 95.45% A.T.& T.Co.4.55%	"	217	6.44	1,397.00
24 Duct	"	3,338.3	6.88	22,968.00
24 Duct - O.B.T.Co. 97.9% A.T.& T.Co. 2.1%	"	180	6.74	1,213.00
24 Duct - O.B.T.Co. 73.6% A.T.&T.Co. 26.4%	"	292	5.06	1,478.00
24 Duct - O.B.T. Co. 95.8% A.T.& T.Co. 4.2%	"	312	6.59	2,056.00
24 Duct - O.B.T. Co. 95.4% A.T.& T.Co. 4.6%	"	92	6.56	604.00
24 Duct - O.B.T. Co. 70.58% W.U. T.Co.25.00% A.T.& T.Co. 4.42%	"	1,114	4.86	5,414.00
25 Duct	"	33	7.09	234.00
26 Duct	"	743.3	7.32	5,441.00
26 Duct - O.B.T. Co. 96.15% A.T.& T.Co. 3.85%	"	25.5	7.04	180.00

COMPANY WIDE APPRAISAL

4- DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Multiple Tile (Cont'd)				
27 Duct	Tr.Ft.	292.4	$7.45	$2,178.00
28 Duct	"	1,570.5	7.70	12,093.00
30 Duct	"	346	8.12	2,810.00
32 Duct	"	947	8.51	8,059.00
32 Duct - O.B.T. Co. 94.99% A.T.& T.Co. 5.01%	"	13	8.08	105.00
35 Duct	"	48.2	9.20	443.00
36 Duct	"	449	9.28	4,167.00
36 Duct - O.B.T. Co. 98.4% A.T.& T.Co. 1.6%	"	37	9.13	338.00
36 Duct - O.B.T. Co. 97.15% A.T.& T.Co. 2.85%	"	274.7	9.02	2,478.00
36 Duct - O.B.T. Co. 97.22% A.T.& T.Co. 2.78%	"	294	9.02	2,652.00
40 Duct	"	718	10.11	7,259.00
44 Duct	"	60	10.94	656.00
46 Duct	"	476	11.34	5,398.00
48 Duct	"	3,102.5	11.76	36,485.00
50 Duct	"	41	12.25	502.00
52 Duct	"	222.7	12.72	2,833.00
58 Duct	"	497	15.29	7,599.00
60 Duct	"	339	16.41	5,563.00
84 Duct	"	210	21.59	4,534.00
112 Duct	"	8.6	27.37	235.00
Fiber Conduit				
1 Duct	"	443	1.43	633.00
2 Duct	"	5,743	1.78	10,223.00
3 Duct	"	3,849	2.09	8,044.00
4 Duct	"	10,650	2.30	24,495.00
4 Duct O.B.T.Co. 75% P.T. Co. 25%	"	558.8	1.72	961.00
3 Duct	"	4,710.7	2.61	12,295.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4 - D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Fiber Conduit (Cont'd)				
6 Duct	Tr.Ft.	1,436.9	$ 2.83	$ 4,066.00
7 Duct	"	879	3.15	2,769.00
8 Duct	"	1,107.2	3.30	3,654.00
9 Duct	"	2	3.51	7.00
10 Duct	"	263.8	3.72	981.00
12 Duct	"	113	4.14	468.00
16 Duct	"	30.1	5.03	151.00
25 Duct	"	11	7.15	79.00
42 Duct	"	32	11.07	354.00
Sewer Tile				
1 Duct	"	10,514.9	1.28	13,459.00
2 Duct	"	6,209	2.14	13,287.00
3 Duct	"	186.1	2.89	538.00
4 Duct	"	1,975.6	3.33	6,579.00
4 Duct - O.B.T. Co. 48.76% A.T.& T.Co. 51.24%	"	18	1.62	29.00
5 Duct - O.B.T. Co. 75% A.T.& T.Co. 25%	"	342	2.82	964.00
6 Duct - O.B.T. Co. 50% W.U.T. Co. 25% P. T. Co. 25%	"	81	2.09	169.00
8 Duct	"	116	4.87	565.00
10 Duct	"	18	5.64	102.00
16 Duct	"	17.6	7.91	139.00
Creosoted Wood				
1 Duct	"	7,441	1.07	7,962.00
2 Duct	"	1,945.3	1.44	2,801.00
3 Duct	"	2,190.5	1.86	4,074.00
4 Duct	"	511.5	2.00	1,023.00
4 Duct - O.B.T. Co. 48.76% A.T.& T.Co. 51.24%	"	106.5	.98	104.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Creosoted Wood (Cont'd)				
4 Duct, O.B.T. Co. 33.33% A.T.& T.Co. 66.67%	Tr.Ft.	492	$ .67	$ 330.00
5 Duct	"	6.4	2.53	16.00
6 Duct	"	2,975.3	2.72	8,093.00
6 Duct - O.B.T. Co. 73.60% A.T.& T.Co.26.40%	"	98	2.00	196.00
7 Duct	"	107.6	3.26	351.00
8 Duct	"	604.6	3.33	2,013.00
9 Duct	"	54.8	3.63	199.00
9 Duct - O.B.T. Co. 62.5% A.T.& T.Co.37.5%	"	889	2.27	2,018.00
10 Duct	"	1,182	4.10	4,846.00
10 Duct - O.B.T. Co. 88.9% A.T.& T.Co.11.1%	"	1,309	3.64	4,765.00
11 Duct - O.B.T. Co. 90% A.T.& T.Co.10%	"	194	4.65	902.00
30 Duct	"	74	9.44	699.00
Iron Pipe				
1 Duct	"	1,358.1	1.49	2,024.00
2 Duct	"	1,511.7	3.34	5,049.00
3 Duct	"	346.5	4.29	1,486.00
4 Duct	"	857	5.38	461.00
5 Duct	"	489.3	6.38	3,122.00
6 Duct	"	702.7	7.87	5,530.00
6 Duct - O.B.T. Co. 93% A.T.& T.Co. 7%	"	65	7.32	476.00
6 Duct - O.B.T. Co. 80% A.T.& T.Co. 20%	"	68	6.30	428.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Iron Pipe (Cont'd)				
6 Duct - O.B.T. Co. 50% W.U.T. Co. 25% P.T. Co. 25%	Tr.Ft.	115	$ 3.94	$ 458.00
7 Duct	"	100	8.53	853.00
8 Duct	"	429.1	9.19	3,943.00
9 Duct	"	279	10.13	2,826.00
10 Duct	"	64	11.02	705.00
12 Duct	"	333.1	13.49	4,494.00
12 Duct - O.B.T. Co. 71.82% A.T.& T.Co.18.18% W.U.T. Co. 10.00%	"	15	9.69	145.00
21 Duct	"	18	21.95	395.00
25 Duct	"	400	25.89	10,356.00
36 Duct - O.B.T. Co. 98.4% A.T.& T.Co. 1.6%	"	72	35.97	2,590.00
Wood Box	"	356	1.07	381.00
Concrete Box	"	64.1	1.74	1,115.00
Tunnel - 4' x 5'	"	50	11.84	592.00
Trench for Buried Cable	"	12,830	.33	4,234.00

4-B - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 100%	Each	8,131	$276.91	$2,251,555.00
O. B. T. Co. 99.5% A. T. & T. Co. .5%	"	1	275.53	276.00
O. B. T. Co. 99.4% A. T. & T. Co. .6%	"	1	275.25	275.00
O. B. T. Co. 99.17% A. T. & T. Co. .83%	"	1	274.61	275.00
O. B. T. Co. 98.9% A. T. & T. Co. 1.1%	"	1	273.86	274.00
O. B. T. Co. 98.15% A. T. & T. Co. 1.85%	"	1	271.79	272.00
O. B. T. Co. 98.04% A. T. & T. Co. 1.96%	"	1	271.48	271.00
O. B. T. Co. 97.91% A. T. & T. Co. 2.09%	"	1	271.12	271.00
O. B. T. Co. 97.86% A. T. & T. Co. 2.14%	"	1	270.98	271.00
O. B. T. Co. 97.80% A. T. & T. Co. 2.20%	"	1	270.82	271.00
O. B. T. Co. 97.77% A. T. & T. Co. 2.23%	"	1	270.73	271.00
O. B. T. Co. 97.67% A. T. & T. Co. 2.33%	"	1	270.46	270.00
O. B. T. Co. 97.52% A. T. & T. Co. 2.48%	"	1	270.04	270.00
O. B. T. Co. 94.43% A. T. & T. Co. 2.57%	"	1	269.79	270.00
O. B. T. Co. 97.37% A. T. & T. Co. 2.63%	"	4	269.63	1,079.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 97.22% A. T. & T. Co. 2.78%	Each	2	$ 269.21	$ 538.00
O. B. T. Co. 97.03% A. T. & T. Co. 2.97%	"	1	268.69	269.00
O. B. T. Co. 96.86% A. T. & T. Co. 3.14%	"	1	268.22	268.00
O. B. T. Co. 96.85% A. T. & T. Co. 3.15%	"	1	268.19	268.00
O. B. T. Co. 96.53% A. T. & T. Co. 3.47%	"	1	267.30	267.00
O. B. T. Co. 96.43% A. T. & T. Co. 3.57%	"	2	267.02	534.00
O. B. T. Co. 96.37% A. T. & T. Co. 3.63%	"	1	266.86	267.00
O. B. T. Co. 96.34% A. T. & T. Co. 3.66%	"	1	266.78	267.00
O. B. T. Co. 96.31% A. T. & T. Co. 3.69%	"	1	266.69	267.00
O. B. T. Co. 96.15% A. T. & T. Co. 3.85%	"	1	266.25	266.00
O. B. T. Co. 95.89% A. T. & T. Co. 4.11%	"	2	265.53	531.00
O. B. T. Co. 95.84% A. T. & T. Co. 4.16%	"	1	265.39	265.00
O. B. T. Co. 95.83% A. T. & T. Co. 4.17%	"	1	265.36	265.00
O. B. T. Co. 95.74% A. T. & T. Co. 4.26%	"	1	265.11	265.00
O. B. T. Co. 95.66% A. T. & T. Co. 4.34%	"	1	264.89	265.00

4-B - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 95.45% A. T. & T. Co. 4.55%	Each	1	$264.31	$ 264.00
O. B. T. Co. 95.44% A. T. & T. Co. 4.56%	"	1	264.28	264.00
O. B. T. Co. 95.24% A. T. & T. Co. 4.76%	"	1	263.73	264.00
O. B. T. Co. 95.15% A. T. & T. Co. 4.85%	"	1	263.48	263.00
O. B. T. Co. 94.87% A. T. & T. Co. 5.13%	"	1	262.70	263.00
O. B. T. Co. 94.74% A. T. & T. Co. 5.26%	"	1	262.34	262.00
O. B. T. Co. 94.72% A. T. & T. Co. 5.28%	"	1	262.29	262.00
O. B. T. Co. 94.44% A. T. & T. Co. 5.56%	"	1	261.51	262.00
O. B. T. Co. 94.12% A. T. & T. Co. 5.88%	"	1	260.63	261.00
O. B. T. Co. 94.07% A. T. & T. Co. 5.93%	"	2	260.49	521.00
O. B. T. Co. 93.85% A. T. & T. Co. 6.15%	"	1	259.88	260.00
O. B. T. Co. 93.81% A. T. & T. Co. 6.19%	"	3	259.77	779.00
O. B. T. Co. 93.75% A. T. & T. Co. 6.25%	"	1	259.60	260.00
O. B. T. Co. 93.69% A. T. & T. Co. 6.31%	"	1	259.44	259.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 93.61% A. T. & T. Co. 6.39%	Each	1	$ 259.22	$259.00
O. B. T. Co. 93.54% A. T. & T. Co. 6.46%	"	1	259.02	259.00
O. B. T. Co. 93.36% A. T. & T. Co. 6.64%	"	1	258.52	259.00
O. B. T. Co. 93.33% A. T. & T. Co. 6.67%	"	1	258.44	258.00
O. B. T. Co. 93.06% A. T. & T. Co. 6.94%	"	10	257.69	2,577.00
O. B. T. Co. 92.96% A. T. & T. Co. 7.04%	"	1	257.42	257.00
O. B. T. Co. 92.86% A. T. & T. Co. 7.14%	"	7	257.14	1,800.00
O. B. T. Co. 92.86% P. T. Co. 7.14%	"	1	257.14	257.00
O. B. T. Co. 92.85% A. T. & T. Co. 7.15%	"	2	257.11	514.00
O. B. T. Co. 92.78% A. T. & T. Co. 7.22%	"	1	256.92	257.00
O. B. T. Co. 92.37% A. T. & T. Co. 7.63%	"	4	255.78	1,023.00
O. B. T. Co. 92.31% A. T. & T. Co. 7.69%	"	2	255.62	511.00
O. B. T. Co. 92.31% P. T. Co. 7.69%	"	1	255.62	256.00
O. B. T. Co. 91.67% A. T. & T. Co. 8.33%	"	12	253.84	3,046.00
O. B. T. Co. 91.46% A. T. & T. Co. 8.54%	"	1	253.26	253.00

4-B - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 91.30% A. T. & T. Co. 8.70%	Each	1	$252.82	$253.00
O. B. T. Co. 91.20% A. T. & T. Co. 8.80%	"	2	252.74	505.00
O. B. T. Co. 91.18% A. T. & T. Co. 8.82%	"	1	252.49	252.00
O. B. T. Co. 90.91% A. T. & T. Co. 9.09%	"	3	251.74	755.00
O. B. T. Co. 90.91% P. T. Co. 9.09%	"	1	251.74	252.00
O. B. T. Co. 90.90% A. T. & T. Co. 9.10%	"	1	251.71	252.00
O. B. T. Co. 90.74% A. T. & T. Co. 9.26%	"	1	251.27	251.00
O. B. T. Co. 90.67% A. T. & T. Co. 9.33%	"	1	251.07	251.00
O. B. T. Co. 90.24% A. T. & T. Co. 9.76%	"	1	249.88	250.00
O. B. T. Co. 90.00% A. T. & T. Co. 10.00%	"	1	249.22	249.00
O. B. T. Co. 90.00% P. T. Co. 10.00%	"	1	249.22	249.00
O. B. T. Co. 89.65% A. T. & T. Co. 10.35%	"	1	248.25	248.00
O. B. T. Co. 89.49% A. T. & T. Co. 10.51%	"	1	247.81	248.00
O. B. T. Co. 89.48% A. T. & T. Co. 10.52%	"	1	247.78	248.00
O. B. T. Co. 89.32% A. T. & T. Co. 10.68%	"	1	247.34	247.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 89.00% A. T. & T. Co. 11.00%	Each	2	$ 246.45	$ 493.00
O. B. T. Co. 88.90% A. T. & T. Co. 11.10%	"	2	246.17	492.00
O. B. T. Co. 88.89% A. T. & T. Co. 11.11%	"	18	246.15	4,431.00
O. B. T. Co. 88.89% P. T. Co. 11.11%	"	2	246.15	492.00
O. B. T. Co. 88.89% W. U. T. Co. 11.11%	"	1	246.15	246.00
O. B. T. Co. 88.85% A. T. & T. Co. 11.15%	"	1	246.03	246.00
O. B. T. Co. 88.64% A. T. & T. Co. 11.36%	"	1	245.45	245.00
O. B. T. Co. 88.24% A. T. & T. Co. 5.88% W. U. T. Co. 5.88%	"	1	244.35	244.00
O. B. T. Co. 88.00% A. T. & T. Co. 12.00%	"	1	243.68	244.00
O. B. T. Co. 87.63% A. T. & T. Co. 12.37%	"	1	242.66	243.00
O. B. T. Co. 87.50% A. T. & T. Co. 12.50%	"	27	242.30	6,542.00
O. B. T. Co. 86.67% P. T. Co. 13.33%	"	1	240.00	240.00
O. B. T. Co. 85.75% A. T. & T. Co. 14.25%	"	4	237.45	950.00
O. B. T. Co. 85.72% A. T. & T. Co. 14.28%	"	5	237.37	1,187.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 85.72% P. T. Co. 14.28%	Each	1	$ 237.37	$ 237.00
O. B. T. Co. 85.71% A. T. & T. Co. 14.29%	"	3	237.34	712.00
O. B. T. Co. 85.71% P. T. Co. 14.29%	"	1	237.34	237.00
O. B. T. Co. 85.56% A. T. & T. Co. 14.44%	"	3	236.92	711.00
O. B. T. Co. 85.00% A. T. & T. Co. 15.00%	"	1	235.37	235.00
O. B. T. Co. 84.92% A. T. & T. Co. 15.08%	"	2	235.15	470.00
O. B. T. Co. 83.33% A. T. & T. Co. 16.67%	"	8	230.75	1,846.00
O. B. T. Co. 83.30% A. T. & T. Co. 16.70%	"	21	230.67	4,844.00
O. B. T. Co. 82.92% A. T. & T. Co. 17.08%	"	2	229.61	459.00
O. B. T. Co. 82.40% A. T. & T. Co. 17.60%	"	17	228.17	3,879.00
O. B. T. Co. 82.20% A. T. & T. Co. 17.80%	"	1	227.62	228.00
O. B. T. Co. 81.77% A. T. & T. Co. 18.23%	"	2	226.43	453.00
O. B. T. Co. 81.26% A. T. & T. Co. 18.74%	"	2	225.02	450.00
O. B. T. Co. 80.00% A. T. & T. Co. 20.00%	"	35	221.53	7,754.00
O. B. T. Co. 80.00% A. T. Co. 20.00%	"	5	221.53	1,108.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 78.88% A. T. & T. Co. 21.12%	Each	1	$218.43	$ 218.00
O. B. T. Co. 78.57% A. T. & T. Co. 21.43%	"	1	217.57	218.00
O. B. T. Co. 77.78% A. T. & T. Co. 22.22%	"	2	215.38	431.00
O. B. T. Co. 77.78% W. U. T. Co. 22.22%	"	4	215.38	862.00
O. B. T. Co. 77.77% A. T. & T. Co. 22.23%	"	1	215.35	215.00
O. B. T. Co. 77.27% A. T. & T. Co. 22.73%	"	1	213.97	214.00
O. B. T. Co. 76.92% A. T. & T. Co. 23.08%	"	7	213.00	1,491.00
O. B. T. Co. 75.81% A. T. & T. Co. 24.19%	"	1	209.93	210.00
O. B. T. Co. 75.00% A. T. & T. Co. 25.00%	"	9	207.68	1,869.00
O. B. T. Co. 75.00% P. T. Co. 25.00%	"	5	207.68	1,038.00
O. B. T. Co. 75.00% P. T. Co. 12.50% W. U. T. Co. 12.50%	"	1	207.68	208.00
O. B. T. Co. 75.00% A. T. & T. Co. 8.33% W. U. T. Co. 16.67%	"	1	207.68	208.00
O. B. T. Co. 74.38% A. T. & T. Co. 25.62%	"	2	205.97	412.00
O. B. T. Co. 73.92% A. T. & T. Co. 8.69% W. U. T. Co. 17.39%	"	1	204.69	205.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 73.60% A. T. & T. Co. 26.40%	Each	14	$203.81	$ 2,853.00
O. B. T. Co. 73.33% A. T. & T. Co. 26.67%	"	1	203.06	203.00
O. B. T. Co. 72.72% A. T. & T. Co. 27.28%	"	5	201.37	1,007.00
O. B. T. Co. 72.70% City 27.30%	"	1	201.31	201.00
O. B. T. Co. 71.82% A. T. & T. Co. 10.00% W. U. T. Co. 18.18%	"	1	198.88	199.00
O. B. T. Co. 71.43% A. T. & T. Co. 28.57%	"	6	197.80	1,187.00
O. B. T. Co. 70.95% A. T. & T. Co. 29.05%	"	1	196.47	196.00
O. B. T. Co. 70.58% A. T. & T. Co. 4.42% W. U. T. Co. 25.00%	"	2	195.44	391.00
O. B. T. Co. 70.00% A. T. & T. Co. 30.00%	"	11	193.84	2,132.00
O. B. T. Co. 68.42% A. T. & T. Co. 31.58%	"	2	189.46	379.00
O. B. T. Co. 66.67% A. T. & T. Co. 33.33%	"	17	184.62	3,139.00
O. B. T. Co. 66.67% W. U. T. Co. 16.67% P. T. Co. 16.66%	"	1	184.62	185.00
O. B. T. Co. 66.67% W. U. T. Co. 33.33%	"	7	184.62	1,292.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 66.67% P. T. Co. 33.33%	Each	3	$184.62	$554.00
O. B. T. Co. 66.67% City 33.33%	"	2	184.62	369.00
O. B. T. Co. 65.83% A. T. & T. Co. 34.17%	"	1	182.29	182.00
O. B. T. Co. 65.31% A. T. & T. Co. 34.69%	"	1	180.85	181.00
O. B. T. Co. 64.80% A. T. & T. Co. 35.20%	"	1	179.44	179.00
O. B. T. Co. 64.71% A. T. & T. Co. 35.29%	"	3	179.19	538.00
O. B. T. Co. 64.70% A. T. & T. Co. 35.30%	"	9	179.16	1,612.00
O. B. T. Co. 63.60% A. T. & T. Co. 36.40%	"	6	176.11	1,057.00
O. B. T. Co. 63.16% A. T. & T. Co. 36.84%	"	1	174.90	175.00
O. B. T. Co. 62.50% A. T. & T. Co. 37.50%	"	13	173.07	2,250.00
O. B. T. Co. 60.61% A. T. & T. Co. 6.06% W. U. T. Co. 33.33%	"	1	167.84	168.00
O. B. T. Co. 57.14% P. T. Co. 42.86%	"	1	158.23	158.00
O. B. T. Co. 57.14% A. T. & T. Co. 42.86%	"	1	158.23	158.00
O. B. T. Co. 53.85% A. T. & T. Co. 46.15%	"	1	149.12	149.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item		Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes					
O. B. T. Co. A. T. & T. Co.	52.63% 47.37%	Each	1	$145.74	$ 146.00
O. B. T. Co. A. T. & T. Co.	52.00% 48.00%	"	1	143.99	144.00
O. B. T. Co. A. T. & T. Co.	50.00% 50.00%	"	20	138.46	2,769.00
O. B. T. Co. W. U. T. Co. P. T. Co.	50.00% 25.00% 25.00%	"	12	138.46	1,662.00
O. B. T. Co. City	50.00% 50.00%	"	2	138.46	277.00
O. B. T. Co. P. T. Co.	50.00% 50.00%	"	24	138.46	3,323.00
O. B. T. Co. A. T. & T. Co.	49.44% 50.56%	"	1	136.90	137.00
O. B. T. Co. A. T. & T. Co.	48.76% 51.24%	"	24	135.02	3,240.00
O. B. T. Co. A. T. & T. Co.	45.50% 54.50%	"	1	125.99	126.00
O. B. T. Co. A. T. & T. Co.	41.18% 58.82%	"	3	114.03	342.00
O. B. T. Co. A. T. & T. Co.	40.00% 60.00%	"	9	110.76	997.00
O. B. T. Co. A. T. & T. Co.	37.50% 62.50%	"	24	103.84	2,492.00
O. B. T. Co. A. T. & T. Co.	36.84% 63.16%	"	2	102.01	204.00
O. B. T. Co. A. T. & T. Co.	33.33% 66.67%	"	3	92.29	277.00
O. B. T. Co. A. T. & T. Co.	27.28% 72.72%	"	2	75.54	151.00

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 25.00% A. T. & T. Co. 75.00%	Each	8	$ 69.23	$ 554.00
O. B. T. Co. 23.07% A. T. & T. Co. 76.93%	"	1	68.88	64.00
O. B. T. Co. 20.00% A. T. & T. Co. 80.00%	"	16	55.38	886.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CONDUIT				
Single Tile				
1 Duct	Tr.Ft.	252,813	$ 1.68	$424,726.00
2 Duct	"	174,640.2	1.98	345,788.00
2 Duct, O.B.T.Co., 50% P.T.Co. 50%	"	150	.99	148.00
2 Duct, O.B.T.Co. 50% Bratenahl 50%	"	61	.99	60.00
3 Duct	"	39,825.4	2.28	90,802.00
3 Duct, O.B.T.Co. 66.67% W.U.T.Co. 33.33%	"	122	1.52	185.00
4 Duct	"	11,829	2.89	34,186.00
4 Duct, O.B.T.Co. 66.67% A.T. & T.Co. 33.33%	"	245.5	1.93	474.00
4 Duct, O.B.T. Co. 80% P.T.Co. 20%	"	54	2.31	125.00
4 Duct, O.B.T.Co., 50% W.U.T.Co. 25% P.T.Co. 25%	"	115	1.44	166.00
5 Duct	"	1,080.2	3.10	3,263.00
6 Duct	"	2,734	3.30	9,022.00
6 Duct, O.B.T.Co. 83.33% W.U.T.Co. 16.67%	"	79	2.75	217.00
7 Duct	"	212.6	3.84	816.00
8 Duct	"	259.5	4.05	1,051.00
8 Duct, O.B.T.Co. 87.50% A.T.&T.Co. 12.50%	"	62	3.54	219.00
11 Duct	"	118	5.00	590.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CONDUIT (CON'T'D)				
Multiple Tile				
2 Duct	Tr.Ft.	44,591.7	$ 1.19	$ 53,064.00
2 Duct O.B.T.Co. 50% A.T.&T.Co. 50%	"	290	.60	174.00
2 Duct, O.B.T.Co. 50% P.T.Co. 50%	"	562.2	.60	337.00
3 Duct	"	10,648	1.48	16,055.00
3 Duct, O.B.T.Co. 93.06% A.T.&T.Co. 6.94	"	53	1.38	73.00
4 Duct	"	6,314.5	1.72	10,861.00
4 Duct, O.B.T.Co. 50% P.T.Co. 50%	"	702.7	.86	604.00
4 Duct, O.B.T.Co. 66.67% A.T.&T.Co. 33.33%	"	128	1.15	147.00
5 Duct	"	526.4	2.05	1,079.00
6 Duct	"	2,176.8	2.10	4,575.00
7 Duct	"	240.5	2.40	577.00
8 Duct	"	1,079.2	2.55	2,752.00
9 Duct	"	76	2.74	208.00
10 Duct	"	55	3.08	169.00
12 "	"	103	3.39	349.00
24 "	"	3	5.72	17.00
25 "	"	45	5.96	268.00
Fiber Conduit				
1 Duct	"	21,569.8	1.65	35,590.00
2 "	"	8,868.6	1.89	16,762.00
3 "	"	1,139.4	2.12	2,416.00
4 "	"	478	2.37	1,133.00
6 "	"	39	2.48	97.00
12 "	"	3	3.89	12.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item			Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CONDUIT (CONT'D)						
Sewer Tile						
1 Duct			Tr.Ft.	155,390.7	$1.25	$ 194,238.00
2 "			"	77,076.3	1.48	114,073.00
3 "			"	15,230.4	1.95	29,699.00
3 Duct,	O.B.T.Co.	85.60%				
	A.T.& T.Co.	14.40%	"	33	1.67	55.00
3 Duct,	O.B.T.Co.	82.20%				
	A.T.& T.Co.	17.80%	"	58	1.60	93.00
3 Duct,	O.B.T.Co.	66.67%				
	W.U.T.Co.	33.33%	"	111	1.30	144.00
3 Duct,	O.B.T.Co.	50%				
	P.T.Co.	50%	"	53	.98	52.00
3 Duct,	O.B.T.Co.	33.33%				
	P.T.Co.	66.67%	"	79	.65	51.00
4 Duct			"	3,846.1	2.48	9,538.00
4 Duct,	O.B.T.Co.	50%				
	W.U.T.Co.	25%				
	P.T.Co.	25%	"	29	1.24	36.00
4 Duct,	O.B.T.Co.	50%				
	A.T.& T.Co.	50%	"	137.8	1.24	171.00
5 Duct			"	341.2	2.90	989.00
5 Duct,	O.B.T.Co.	66.67%				
	W.U.T.Co.	33.33%	"	48	1.93	93.00
5 Duct,	O.B.T.Co.	70%				
	P.T.Co.	30%	"	73.9	2.03	150.00
6 Duct			"	37	3.17	117.00
6 Duct,	O.B.T.Co.,	66.67%				
	P.T.Co.	33.33%	"	4	2.11	8.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CONDUIT (CONT'D)				
Sewer Tile (Cont'd)				
8 Duct	Trn Ft.	21	$ 4.04	$ 85.00
9 Duct	"	52	4.32	225.00
Iron Pipe				
1 Duct	"	31,540.4	1.59	50,149.00
2 Duct	"	11,377.4	2.09	23,779.00
3 Duct	"	1,784	3.42	6,101.00
3 Duct, O.B.T. 66.66⅔ W.U.T.Co16.67⅓ P.T.Co. 16.67⅓	"	5	2.26	11.00
3 Duct, O.B.T.Co33.34⅓ W.U.T.Co33.33⅓ P.T.Co. 33.33⅓	"	12	1.14	14.00
4 Duct	"	913.6	4.53	4,139.00
5 Duct	"	41	5.60	230.00
6 Duct	"	62.7	6.59	413.00
Creosoted Wood				
1 Duct	"	48,417.5	1.19	57,617.00
2 Duct	"	7,254.6	1.54	11,172.00
3 Duct	"	567.7	1.98	1,124.00
4 Duct	"	36.2	2.12	77.00
Tunnel				
4'0" x 5'0"	"	40	11.84	474.00

4-D - Exchange Underground Conduit - Acct. 244 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Paving over Main Line Trench				
Asphalt on Concrete	Sq.Yds	80,067.95	$ 3.20	$256,217.00
Asphalt on Brick	"	3,174.13	3.20	10,157.00
Asphalt on Stone	"	23,889.77	3.20	76,447.00
Brick on Concrete	"	92,217.38	4.10	378,091.00
Brick on Sand	"	62,971.00	3.20	265,807.00
Stone on Concrete	"	22,085.64	5.75	126,994.00
Stone on Sand	"	46,941.65	4.50	211,237.00
Wood Block on Concrete	"	17,462.65	4.75	82,948.00
Flag Stone	"	17,378.86	.40	6,952.00
Concrete	"	17,659.80	2.55	45,032.00
Grass	"	27,162.48	.50	13,581.00
Macadam	"	4,800.63	1.60	7,681.00
Paving over Manholes				
Asphalt on Concrete	"	3,402.95	3.20	10,889.00
Asphalt on Brick	"	134.90	3.20	432.00
Asphalt on Stone	"	1,015.34	3.20	3,249.00
Brick on Concrete	"	3,919.31	4.10	16,069.00
Brick on Sand	"	3,526.34	3.20	11,284.00
Stone on Concrete	"	938.67	5.75	5,397.00
Stone on Sand	"	1,995.06	4.50	8,978.00
Wood Block on Concrete	"	742.17	4.75	3,525.00
Flag Stone	"	738.62	.40	295.00
Concrete	"	750.56	2.55	1,914.00
Grass	"	1,154.43	.50	577.00
Macadam	"	204.03	1.60	326.00
Paving over Subsidiary Conduit				
Asphalt on Concrete	"	10,811.31	3.20	34,596.00
Asphalt on Brick	"	379.29	3.20	1,214.00
Asphalt on Stone	"	949.87	3.20	3,040.00
Brick on Concrete	"	33,591.58	4.10	137,725.00
Brick on Sand	"	28,604.32	3.20	92,174.00
Stone on Concrete	"	2,628.62	5.75	15,115.00
Stone on Sand	"	6,883.22	4.50	30,974.00
Wood Block on Concrete	"	4,335.41	4.75	20,593.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Paving over Subsidiary Conduit (Cont'd)				
Flag Stone	Sq.Yds.	3,423.47	$ .40	$ 1,369.00
Concrete	"	8,403.67	2.55	21,429.00
Grass	"	11,019.09	.50	5,510.00
Macadam	"	1,447.88	1.60	2,317.00
TOTAL - ACCT. 244 - Exchange Underground Conduit				$13,244,049.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company:

Bends
Rock Digging
Risers

These items are evaluated in the unit costs applicable to the major items.

4-E - Exchange Underground Cable - Acct. 245

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CABLE				
No. 13 B. & S. Ga. Cable				
27 Quad.	Feet	21	$ 1.44	$ 30.00
No. 14 B. & S. Ga. Cable				
24 Pair	"	5,370	.85	4,564.00
No. 19 B. & S. Ga. Cable				
6 Pair	"	2,262	.38	860.00
8 "	"	4,561	.41	1,870.00
11 "	"	3,079	.41	1,262.00
12 "	"	850	.42	357.00
16 "	"	5,580	.45	2,511.00
21 "	"	5,501	.47	2,585.00
26 "	"	46,452	.50	23,226.00
31 "	"	3,420	.52	1,778.00
41 "	"	2,332	.58	1,353.00
51 "	"	88,939	.62	55,142.00
61 "	"	4,306	.69	2,971.00
71 "	"	274	.72	197.00
76 "	"	37,797	.75	28,348.00
91 "	"	1,344	.82	1,102.00
101 "	"	495,856.5	.86	426,437.00
111 "	"	1,294	.94	1,216.00
116 "	"	777	.95	738.00
121 "	"	666	.97	646.00
126 "	"	19,919	1.01	20,118.00
131 "	"	555	1.01	561.00
141 "	"	2,795	1.07	2,991.00
152 "	"	224,978	1.10	247,476.00
162 "	"	5,031	1.15	5,786.00
167 "	"	1,147	1.18	1,353.00
172 "	"	338	1.21	409.00
177 "	"	12,138	1.22	14,808.00
187 "	"	2,016	1.28	2,580.00
202 "	"	652,776	1.35	881,248.00
252 "	"	2,507	1.57	3,936.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CABLE (CONT'D)				
No. 19 B. & S. Ga. Cable (Cont'd)				
303 Pair	Feet	432,046.5	$ 1.80	$777,684.00
404 "	"	2,341	2.02	4,729.00
455 "	"	52,057	2.26	117,649.00
154 Quad	"	24	1.98	48.00
No. 20 B. & S. Ga. Cable				
26 Pair	"	4,808	.54	2,596.00
51 "	"	3,254	.67	2,180.00
76 "	"	3,131	.78	2,442.00
91 "	"	179	.87	156.00
101 "	"	4,959	.92	4,562.00
126 "	"	1,555	1.02	1,586.00
152 "	"	1,790	1.18	2,112.00
177 "	"	494	1.27	627.00
202 "	"	36,230	1.37	49,635.00
303 "	"	89,106	1.74	155,044.00
404 "	"	4,779	2.08	9,940.00
No. 22 B. & S. Ga. Cable				
1 Pair	"	467	.35	163.00
6 "	"	120	.36	43.00
11 "	"	427	.37	158.00
16 "	"	1,288	.39	502.00
21 "	"	232	.40	93.00
26 "	"	63,888	.41	26,194.00
31 "	"	22	.42	9.00
41 "	"	362	.46	167.00
51 "	"	137,238	.48	65,874.00
61 "	"	441	.51	225.00
76 "	"	7,792	.56	4,364.00
101 "	"	215,962.5	.62	133,897.00
121 "	"	445	.68	303.00
126 "	"	1,802	.69	1,243.00
152 "	"	67,790.2	.76	51,521.00

4-2 - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CABLE (CONT'D)				
No. 22 B. & S. Ga. Cable (Cont'd)				
177 Pair	Feet	1,376	$ .82	$ 1,128.00
202 "	"	339,042	.88	298,357.00
252 "	"	370	1.01	374.00
303 "	"	205,095.5	1.14	233,809.00
404 "	"	871,608.5	1.31	1,141,807.00
505 "	"	48	1.53	73.00
606 "	"	668,669.5	1.71	1,143,425.00
909 "	"	792,742.5	2.40	1,902,582.00
No. 24 B. & S. Ga. Cable				
16 Pair	"	446	.38	169.00
26 "	"	4,505	.40	1,802.00
51 "	"	16,309	.46	7,502.00
101 "	"	13,905	.57	7,926.00
152 "	"	856	.68	582.00
202 "	"	222,439	.79	17,727.00
303 "	"	472.5	1.02	482.00
404 "	"	21,519	1.20	25,823.00
606 "	"	34,588	1.54	53,266.00
909 "	"	49,464	1.88	92,992.00
1212 "	"	272,454	2.44	664,788.00
Composite cable				
15 Pair No. 19 Ga.) 101 Pair No. 22 Ga.)	"	2,206	.78	1,721.00
50 Pair No. 19 Ga.) 75 Pair No. 20 Ga.) 75 Pair No. 22 Ga.)	"	8,634	1.05	9,066.00
151 Quad No. 19 Ga.) 3 Pair No. 19 Ga.)	"	23,970	1.81	43,386.00
3 Quad No.10 Ga. A.T.& T.Co.) 12 Quad No.13 Ga.,6 Quad A.T.&T) 6 Quad toll) 378 Pair No,22 Ga. Exch. 48,90%)	"	4,050	.82	3,321.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CABLE (CONT'D)				
Composite Cable (Cont'd)				
3 Quad No. 100Ga. A.T.& T.Co) 12 Quad No. 13 Ga., 9 Quad ") 3 Quad Toll) 278 Pair No. 22 Ga. - Exch. 48.91%)	Feet	1,848	$ .82	$ 1,515.00
7 Quad No. 13 Ga. - Toll) 17 Quad No. 16 Ga. - Toll) 303 Pair No. 22 Ga. - Exch. 54.84%)	"	9,906	.92	9,114.00
7 Quad No. 13 Ga. - Toll) 429 Pair No. 22 Ga. - Exch. 79.17%)	"	11,864	1.33	15,779.00
12 Quad No. 13 Ga. - Toll) 363 Pair No. 22 Ga. - Exch. 65.23%)	"	10,177	1.12	11,398.00
16 Quad No. 19 Ga. - Toll) 268 Pair No. 19 Ga. - Exch. 89.33%)	"	27,706	1.50	41,559.00
51 Pair No. 13 Ga.) 86 Pair No. 19 Ga.)	"	1,341	1.60	2,146.00
19 Pair No. 14 Ga.) 35 Pair No. 19 Ga.)	"	2,568	.88	2,260.00
21 Pair No. 14 Ga.) 5 Pair No. 19 Ga.)	"	2,105	.79	1,663.00
30 Pair No. 14 Ga.) 150 Pair No. 19 Ga.)	"	1,918	1.46	2,800.00
30 Pair No. 16 Ga.) 70 Pair No. 19 Ga.)	"	21,357	1.01	21,571.00
3 Pair No. 14 Ga.) 45 Pair No. 19 Ga.)	"	9,089	.92	8,362.00
14 Quad No. 16 Ga. - Toll) 220 Pair No. 19 Ga. - Exch. 79.67%)	"	32,877	1.27	41,754.00
30 Pair No. 16 Ga. - Toll) 220 Pair No. 19 Ga. - Exch. 78.53%)	"	45,081	1.26	56,803.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CABLE (CONT'D)				
Composite Cable (Cont'd)				
37 Pair No. 16 Ga. - Toll) 227 Pair No. 19 Ga. - Exch. 75.37%)	Feet	36,734	$ 1.26	$46,285.00
19 Quad No. 16 Ga. - Toll) 227 Pair No. 19 Ga. - Exch. 74.87%)	"	11,775	1.29	15,190.00
25 Pair No. 19 Ga.) 125 Pair No. 22 Ga.)	"	2,348	.88	2,066.00
25 Pair No. 19 Ga.) 175 Pair No. 22 Ga.)	"	3,095	1.00	3,095.00
25 Pair No. 19 Ga.) 225 Pair No. 22 Ga.)	"	1,591	1.12	1,782.00
25 Pair No. 19 Ga.) 275 Pair No. 22 Ga.)	"	2,029	1.21	2,455.00
100 Pair No. 19 Ga.) 100 Pair No. 22 Ga.)	"	3,950	1.13	4,464.00
100 Pair No. 19 Ga.) 300 Pair No. 22 Ga.)	"	3,682	1.54	5,670.00
202 Pair No. 19 Ga.) 253 Pair No. 22 Ga.)	"	18,755	1.79	33,571.00
12 Quad No. 13 Ga. - Toll) 22 Quad No. 16 Ga. - 17 Quad Toll) 5 Quad AT&T) 126 Pair No. 19 Ga. - Exch. 40.56%)	"	19,456	.69	13,425.00
11 Pair No. 14 Ga.) 14 Pair No. 16 Ga.) 40 Pair No. 19 Ga.)	"	11,889	1.03	12,246.00
13 Pair No. 14 Ga.) 21 Pair No. 16 Ga.) 99 Pair No. 19 Ga.)	"	20,496	1.24	25,415.00
9 Pair No. 14 Ga.) [illegible] Pair No. 16 Ga.) [illegible] Pair No. 19 Ga.)	"	12,732	1.21	15,406.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CABLE (CONT'D)				
Composite Cable (Cont'd)				
12 Quad No. 14 Ga. - Toll 26 Pair No. 16 Ga. - Exch. 40.52%	Feet	22,535	$ .41	$ 9,239.00
48 Quad No. 16 Ga. 278 Pair No. 22 Ga.	"	33,581	1.88	63,132.00
8 Quad No. 13 Ga. AT&T CO 48 Quad No. 16 Ga. 9 Quad AT&T CO 39 Quad Toll 26 Pair No. 19 Ga. - Exch. 9.20%	"	2,921	.15	438.00
151 Quad No. 19 Ga. 1 Pair No. 22 Ga.	"	242	1.81	438.00
154 Quad No. 19 Ga. 1 Quad No. 22 Ga. 1 Pair No. 22 Ga.	"	226.5	1.82	412.00
52 Quad No. 19 Ga. 203 Pair No. 22 Ga.	"	50	1.36	68.00
202 Pair No. 19 Ga. 202 Pair No. 22 Ga.	"	3,430	1.43	4,905.00
202 Pair No. 19 Ga. 303 Pair No. 22 Ga.	"	13,261	1.93	25,594.00
Loading Cases				
No. 10 case, containing 37 No. T-545 coils	Each	1	936.42	936.00
No. 22C case, containing 50 No. 554 coils	"	12	991.90	11,903.00
No. 22C case, containing 13 No. 574 coils - Toll 37 No. 574 coils - Exch. 74.00%	"	1	464.65	465.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CABLE (CONT'D)				
Loading Cases (Cont'd)				
No. 22C case, containing 37 No. 574 coils - Toll 13 No. 574 coils - Exch. 26.00%	Each	1	$ 163.25	$ 163.00
No. 22C case, containing 50 No. 574 coils	"	30	627.90	18,837.00
No. 23B case, containing 35 No. 574 coils	"	2	488.28	977.00
No. 23D case, containing 49 No. 508 coils	"	4	789.98	3,160.00
No. 23E case, containing 63 No. 508 coils	"	42	984.05	41,330.00
No. 23E case, containing 63 No. 574 coils	"	7	761.28	5,329.00
No. 23E case, containing 37 No. 554 coils - Toll 26 No. 554 coils - Exch. 41.27%	"	4	487.24	1,949.00
No. 23L case, containing 75 No. 554 coils	"	19	1,374.10	26,108.00
No. 23L case, containing 75 No. 574 coils	"	7	891.28	6,239.00
No. 23E case, containing 30 No. 508 coils - Toll 33 No. 508 coils - Exch. 52.38%	"	5	515.45	2,577.00
No. 23F case, containing 26 No. 514 coils - Toll 35 No. 514 coils - Exch. 55.56%	"	4	810.40	3,242.00
No. 27E case, containing 24 No. 581-A coils 48 No. 582-A coils	"	4	1,437.80	5,751.00
No. 23G case, containing 21 No. 582-A coils	"	1	409.50	410.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CABLE (CONT'D)				
Loading Cases (Cont'd)				
No. 280 case, containing 7 No. 582-A coils	Each	2	$ 153.40	$ 307.00
SUBSIDIARY CABLE				
No. 16 B. & S. Ga. Cable				
11 Pair	Feet	25	.84	21.00
No. 19 B. & S. Ga. Cable				
2 Pair	"	2,432	.63	1,545.00
6 "	"	161	.66	106.00
8 "	"	203	.68	138.00
11 "	"	2,975	.69	2,053.00
16 "	"	1,983	.72	1,428.00
21 "	"	2,668	.75	2,001.00
26 "	"	31,297	.78	24,412.00
31 "	"	665.1	.80	532.00
41 "	"	680	.85	578.00
51 "	"	31,212	.90	28,091.00
61 "	"	1,603.3	.97	1,555.00
66 "	"	172	.98	169.00
76 "	"	2,476	1.03	2,550.00
101 "	"	8,874.4	1.16	10,294.00
121 "	"	994.8	1.29	1,283.00
126 "	"	393	1.31	515.00
152 "	"	4,380.6	1.40	6,133.00
167 "	"	118	1.48	175.00
177 "	"	926	1.52	1,408.00
202 "	"	3,788	1.64	6,212.00
252 "	"	215	1.86	400.00
303 "	"	1,251.9	2.08	2,604.00
404 "	"	480	2.26	1,085.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CABLE (CONT'D)				
No. 20 B. & S. Ga. Cable				
11 Pair	Feet	108	$ .72	$ 78.00
26 "	"	4,199	.82	3,443.00
51 "	"	1,834	.95	1,742.00
76 "	"	435	1.06	461.00
101 "	"	2,163	1.21	2,617.00
126 "	"	50	1.32	66.00
152 "	"	158	1.49	235.00
202 "	"	321	1.69	542.00
303 "	"	49	2.27	111.00
No. 22 B. & S. Ga. Cable				
1 Pair	"	51	.62	32.00
2 "	"	32	.62	20.00
6 "	"	1,351.5	.63	851.00
11 "	"	16,227.5	.66	10,710.00
16 "	"	36,528	.67	24,474.00
21 "	"	2,394	.68	1,628.00
26 "	"	404,329.5	.70	283,031.00
31 "	"	1,055.8	.71	750.00
41 "	"	108	.74	80.00
51 "	"	374,886.3	.77	288,662.00
61 "	"	3,671	.80	2,937.00
76 "	"	14,381	.84	12,080.00
91 "	"	58	.87	50.00
101 "	"	163,848	.91	149,102.00
111 "	"	242	.94	227.00
121 "	"	1,141	.97	1,107.00
126 "	"	263	.98	258.00
152 "	"	21,641	1.05	22,723.00
202 "	"	76,195	1.18	89,910.00
303 "	"	11,506.5	1.44	16,569.00
404 "	"	25,876	1.61	41,660.00
606 "	"	2,917	2.02	5,892.00
909 "	"	598	2.70	1,615.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CABLE (CONT'D)				
No. 24 B. & S. Ga. Cable				
11 Pair	Feet	177	$ .65	$ 115.00
16 "	"	1,361	.66	898.00
21 "	"	57	.67	38.00
26 "	"	18,819	.68	12,797.00
51 "	"	113,723.5	.74	84,155.00
101 "	"	63,817	.86	54,883.00
152 "	"	685	.97	664.00
202 "	"	23,793.5	1.08	25,697.00
303 "	"	2,339.5	1.31	3,065.00
404 "	"	13,279.5	1.49	19,786.00
606 "	"	1,364	1.84	2,510.00
909 "	"	225	2.17	488.00
1212 "	"	914	2.72	2,486.00
Composite Cable				
50 Pair No. 19 B. & S.Ga.) 75 Pair No. 20 B. & S.Ga.) 75 Pair No. 22 B. & S.Ga.)	"	154	1.05	162.00
12 Quad No. 13 B. & S. Ga. - Toll) 363 Pair No. 22 B&S Ga. -Exch.65.23%)	"	55	1.14	63.00
51 Pair No. 13 B. & S. Ga.) 86 Pair No. 19 B. & S. Ga.)	"	125	1.60	200.00
50 Pair No. 19 B. & S. Ga.) 50 Pair No. 22 B. & S. Ga.)	"	223	1.02	227.00
12 Quad No. 14 B. & S. Ga. - Toll) 26 Pair No. 16 B&S Ga.-Exch.40.52%)	"	277	.38	105.00
16 Quad No. 19 Ga. - Toll) 268 Pair No. 19 Ga. - Exch.89.33%)	"	412	1.50	618.00
88 Quad No. 13 Ga. - A.T.& T.Co.) 48 Quad No. 16 Ga.9 Qd.A.T.& T.Co.) 39 Qd.OBT.CO Toll) 26 Pair No. 19 Ga. OBT Exch. 9.20%)	"	107	.15	16.00
19 Quad No. 16 Ga. - Toll) 227 Pair No. 19 Ga. - Exch. 74.87%)	"	105	1.29	135.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-E - Exchange Underground Cable - Acct. 246 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CABLE (CONT'D)				
Terminals - Outside Unprotected				
11 Pair	Each	251	$ 7.02	$ 1,762.00
16 "	"	1,445	8.44	12,196.00
26 "	"	346	11.66	4,036.00
31 "	"	4	14.92	60.00
41 "	"	1	17.49	17.00
51 "	"	5	20.06	100.00
76 "	"	1	22.73	23.00
121 "	"	1	30.68	31.00
Terminals - Outside Protected				
1 Pair	"	2	3.37	7.00
2 "	"	1	4.12	4.00
6 "	"	1	12.04	12.00
8 "	"	1	12.97	13.00
11 "	"	183	17.10	3,129.00
16 "	"	189	21.54	4,071.00
21 "	"	8	27.83	223.00
26 "	"	1,868	40.85	76,308.00
31 "	"	3	31.02	93.00
51 "	"	1,843	65.61	120,919.00
61 "	"	12	70.46	846.00
76 "	"	67	75.46	5,056.00
101 "	"	857	119.73	102,609.00
101 " 62% Exchange) 38% Toll)	"	1	74.23	74.00
121 "	"	26	116.35	3,025.00
126 "	"	2	120.45	241.00
152 "	"	177	163.25	28,895.00
202 "	"	558	207.32	115,685.00
303 "	"	67	376.05	25,195.00
303 " 74.87% Exchange) 25.13% Toll)	"	1	281.55	282.00
404 "	"	155	470.00	72,850.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CABLE (CONT'D)				
Terminals - Inside Unprotected				
11 Pair	Each	60	$ 4.37	$ 262.00
13 "	"	6	5.38	32.00
16 "	"	167	5.33	890.00
21 "	"	52	6.44	335.00
26 "	"	175	11.03	1,930.00
32 "	"	75	8.83	662.00
42 "	"	71	11.05	785.00
52 "	"	100	14.84	1,484.00
66 "	"	1	16.12	16.00
76 "	"	5	19.10	96.00
101 "	"	32	24.02	769.00
104 "	"	58	25.31	1,468.00
111 "	"	1	26.84	27.00
126 "	"	4	29.83	119.00
152 "	"	9	35.25	317.00
156 "	"	19	35.88	682.00
176 "	"	1	40.17	40.00
202 "	"	27	47.30	1,277.00
208 "	"	42	47.61	2,000.00
215 "	"	1	49.16	49.00
225 "	"	1	51.87	51.00
240 "	"	1	54.68	55.00
250 "	"	2	56.65	113.00
260 "	"	3	58.58	176.00
303 "	"	9	67.62	609.00
312 "	"	19	71.06	1,350.00
320 "	"	2	72.87	146.00
404 "	"	10	62.86	629.00
416 "	"	31	65.09	2,018.00
420 "	"	1	65.91	66.00
450 "	"	2	71.38	143.00
505 "	"	1	68.52	69.00
606 "	"	7	81.32	569.00
624 "	"	10	82.92	829.00
720 "	"	1	96.52	97.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CABLE (CONT'D)				
Terminals, Inside Unprotected (Cont'd)				
808 Pair	Each	4	$107.70	$ 431.00
832 "	"	4	110.72	443.00
858 "	"	1	114.15	114.00
970 "	"	1	128.25	128.00
1092 "	"	1	145.16	145.00
1200 "	"	13	159.92	2,079.00
1400 "	"	2	185.46	371.00
1616 "	"	1	211.61	212.00
2040 "	"	1	267.03	267.00
2160 "	"	1	282.25	282.00
3000 "	"	2	393.33	787.00
3080 "	"	1	403.48	403.00
5656 "	"	1	738.99	739.00
Terminals, Inside Protected				
6 Pair	"	3	12.86	39.00
11 "	"	52	18.71	973.00
16 "	"	112	31.22	3,497.00
26 "	"	250	36.95	9,238.00
31 "	"	1	41.67	42.00
51 "	"	137	46.88	6,423.00
52 "	"	1	47.58	48.00
76 "	"	2	67.92	136.00
101 "	"	54	89.46	4,831.00
152 "	"	8	101.03	808.00
202 "	"	22	130.98	2,882.00
208 "	"	4	74.43	298.00
252 "	"	1	86.80	87.00
303 "	"	3	102.06	306.00
312 "	"	2	109.48	219.00
404 "	"	5	145.35	727.00
606 "	"	3	97.13	291.00
1150 "	"	1	181.05	181.00
1212 "	"	3	190.44	571.00
2600 "	"	1	404.58	405.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HOUSE CABLE				
No. 19 B. & S. Ga. Cable				
1 Pair	Feet	200	$ .77	$ 154.00
11 "	"	844	.85	717.00
16 "	"	100	.90	9.00
21 "	"	351	.95	333.00
26 "	"	1,997	.99	1,977.00
31 "	"	31	1.03	32.00
41 "	"	29	1.12	32.00
51 "	"	1,666	1.19	1,983.00
76 "	"	283	1.40	396.00
101 "	"	1,906	1.65	3,145.00
167 "	"	99	2.19	201.00
202 "	"	65	2.44	159.00
No. 20 B. & S. Ga. Cable				
26 Pair	"	635	.89	565.00
51 "	"	230	1.01	232.00
101 "	"	111	1.94	149.00
No. 22 B. & S. Ga. Cable				
6 Pair	"	4,104	.77	3,160.00
11 "	"	44,574.8	.80	35,660.00
16 "	"	89,922.9	.82	73,737.00
21 "	"	25,475.6	.84	21,400.00
26 "	"	146,174	.87	127,171.00
31 "	"	3,121	.88	2,746.00
36 "	"	25	.91	23.00
41 "	"	1,463.3	.93	1,361.00
51 "	"	99,621.4	.97	96,633.00
61 "	"	2,079.5	1.03	2,142.00
76 "	"	5,990.5	1.12	6,709.00
101 "	"	45,801.7	1.24	56,794.00
121 "	"	141	1.35	190.00
126 "	"	632	1.38	872.00
152 "	"	5,574.8	1.49	8,306.00
202 "	"	23,060.1	1.71	39,433.00
227 "	"	70	1.81	127.00
253 "	"	162	2.09	339.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HOUSE CABLE (CONT'D)				
No. 22 S. & S. Ga. Cable (Cont'd)				
303 Pair	Feet	4,017	$ 2.28	$ 9,159.00
404 "	"	4,942.6	2.65	13,098.00
606 "	"	3,205	3.45	11,057.00
909 "	"	295	4.54	1,339.00
No. 24 B. & S. Ga. Cable				
11 Pair	"	736	.78	574.00
16 "	"	3,206	.80	2,565.00
26 "	"	17,163.5	.84	14,417.00
51 "	"	36,169.5	.93	33,638.00
76 "	"	14	1.05	15.00
101 "	"	16,425.5	1.15	18,889.00
152 "	"	196	1.37	269.00
202 "	"	9,474	1.55	14,685.00
303 "	"	853	2.07	1,766.00
404 "	"	4,136	2.47	10,216.00
606 "	"	1,028	3.19	3,279.00
909 "	"	399	3.75	1,496.00
1212 "	"	453	4.67	2,116.00
Terminals - Outside Unprotected				
11 Pair	"	48	6.97	335.00
16 "	"	77	8.37	644.00
26 "	"	27	11.56	312.00
31 "	"	1	14.85	15.00
51 "	"	2	19.97	40.00
Terminals - Outside Protected				
11 Pair	"	5	23.36	117.00
16 "	"	5	29.45	147.00
26 "	"	11	30.96	341.00
51 "	"	7	53.97	377.00
101 "	"	1	93.61	94.00
152 "	"	1	134.20	134.00
202 "	"	1	175.06	175.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HOUSE CABLE (CONT'D)				
Terminals - Inside Unprotected				
6 Pair	Each	34	$3.71	$ 126.00
7 "	"	1	4.06	4.00
11 "	"	927	4.73	4,385.00
13 "	"	83	6.02	500.00
16 "	"	1,923	5.72	11,000.00
21 "	"	519	6.93	3,597.00
23 "	"	27	8.35	225.00
26 "	"	674	9.47	6,383.00
32 "	"	968	9.37	9,070.00
42 "	"	119	11.80	1,404.00
51 "	"	7	15.90	111.00
52 "	"	477	16.07	7,665.00
62 "	"	12	15.69	188.00
76 "	"	20	20.67	413.00
101 "	"	60	27.82	1,669.00
104 "	"	167	27.44	4,582.00
121 "	"	2	28.36	57.00
126 "	"	2	29.23	58.00
152 "	"	4	41.47	166.00
156 "	"	41	38.64	1,584.00
202 "	"	15	46.31	695.00
208 "	"	99	51.05	5,054.00
260 "	"	15	62.82	942.00
303 "	"	4	77.48	310.00
312 "	"	18	76.77	1,382.00
350 "	"	1	91.26	91.00
404 "	"	6	95.65	574.00
450 "	"	1	113.18	113.00
416 "	"	16	100.66	1,610.00
480 "	"	1	119.01	119.00
606 "	"	1	104.07	104.00
624 "	"	1	104.80	105.00
808 "	"	1	138.01	138.00
909 "	"	1	154.60	155.00
1212 "	"	1	205.82	206.00

COMPANY WIDE APPRAISAL

4- DISTRIBUTING SYSTEM

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HOUSE CABLE (CONT'D)				
Terminals - Inside Unprotected (Cont'd)				
4160 Pair	Each	1	$700.76	$ 701.00
Terminals - Inside Protected				
11 Pair	"	2	18.71	37.00
12 "	"	2	19.66	39.00
16 "	"	23	31.22	718.00
21 "	"	3	39.15	117.00
26 "	"	30	36.95	1,108.00
32 "	"	4	42.61	170.00
42 "	"	2	50.88	102.00
51 "	"	9	59.38	534.00
1101 "	"	11	89.46	984.00
202 "	"	2	92.20	184.00
303 "	"	1	130.85	131.00
404 "	"	5	92.83	464.00
505 "	"	1	114.90	115.00
606 "	"	1	137.74	138.00
1212 "	"	2	190.45	381.00
TOTAL - ACCOUNT 245 - Exchange Underground Cable				$12,041,301.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company:

Balconies
Bonds
Electrolysis Drainage Material
Potheads
Splices
Terminating Ends
Block Cable Material
Cable Vault Material
House Cable Material
Pole Seats
Pothead Supports
Terminal Equipment

These items are evaluated in the unit costs applicable to the major items.

4-F - Exchange Submarine Cable - Acct. 246

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
No. 16 B. & S. Ga. Cable				
16 Pair	Feet	2,500	$ 2.29	$ 5,725.00
No. 19 B. & S. Ga. Cable				
152 Pair	"	1,094	4.30	4,704.00
182 Pair	"	400	4.52	1,808.00
252 Pair	"	730	5.08	3,708.00
No. 22 B. & S. Ga. Cable				
303 Pair	"	419	4.42	1,852.00
404 Pair	"	400	4.83	1,932.00
TOTAL - ACCOUNT 246 - Exchange Submarine Cable				$19,729.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company.

Cable Protection Material, such as

Pole Risers
Conduit

Splicing

4-G - Toll Pole Lines - Acct. 251

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Poles				
15', Avg. Class C	Each	327.8	$ 14.40	$ 4,720.00
18', Avg. Class C	"	573.1	15.48	8,872.00
20', Avg. Class C	"	16,961.3	17.00	288,342.00
22', Avg. Class C	"	5,158.5	19.90	102,654.00
25', Avg. Class C	"	102,143.4	20.96	2,140,926.00
30', Avg. Class C	"	63,192.2	27.16	1,716,300.00
35', Avg. Class C	"	28,374.1	36.95	1,048,423.00
40', Avg. Class C	"	9,640.1	47.12	454,242.00
45', Avg. Class D	"	3,692.2	58.79	217,064.00
50', Avg. Class B	"	1,239	74.65	92,491.00
55', Avg. Class D	"	497.8	88.30	43,956.00
60', Avg. Class B	"	125.3	103.88	13,016.00
65', Avg. Class C	"	22.2	118.75	2,636.00
70', Avg. Class C	"	6.	135.45	813.00
75', Avg. Class C	"	1.	153.45	153.00
115', Avg. Class A	"	1.	250.30	250.00
130', Steel tower	"	1.	1,141.14	1,141.00
Crossarms, Avg. 10 Pin (10'0" Fir)	"	432,451	3.64	1,574,122.00
TOTAL - ACCOUNT 251 - Toll Pole Lines				$7,710,121.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company.

Anchors	Wood pole brackets
Anchor guys	Iron pole brackets
Line guys	Transposition brackets
Arm guys	Lightning grounds
Tree guys	"H" and "A" fixture equipment
Hub guards	Full creosoting of poles
Cribbing guards	Push brace equipment
Wire wound guards	Guy shields
Wood pole steps	Back braces
Iron pole steps	Side arm braces
Pole painting	Rock setting
Pavement setting	Butt treating

These items are evaluated in the unit costs applicable to the major items.

4-H - Toll Aerial Cable - Acct. 252

	Item	Unit	Quantity	Unit Cost	Reproduction Cost New
	No. 13 B. & S. Ga. Cable				
7	Quad	Feet	772	$ .64	$ 494.00
8	"	"	151	.69	104.00
12	"	"	602	.86	518.00
19	"	"	1,897	1.13	2,042.00
24	"	"	130	1.32	172.00
26	"	"	13	1.38	18.00
	No. 14 B. & S. Ga. Cable				
5	Pair	"	2,668	.44	1,183.00
11	"	"	2,893	.52	1,504.00
12	"	"	377	.54	204.00
14	"	"	125	.57	71.00
16	"	"	230	.59	136.00
51	"	"	174	1.07	186.00
12	Quad	"	242	.77	186.00
	No. 16 B. & S. Ga. Cable				
5	Pair	"	84	.40	34.00
11	"	"	1,434	.49	703.00
21	"	"	13	.60	8.00
26	"	"	1,152	.64	737.00
31	"	"	291	.69	201.00
51	"	"	11	.89	10.00
7	Quad	"	4,992	.51	2,546.00
8	"	"	785	.53	416.00
9	"	"	283	.55	156.00
10	"	"	5,794	.58	3,361.00
12	"	"	4,248	.62	2,634.00
19	"	"	4,964	.78	3,872.00
22	" , 8 Qd. O. B. T. - 36.36% 14 Qd. A. T. & T.	"	660	.30	198.00
27	"	"	376	.94	353.00
37	" , 33.33% O. B. T. Co, 66.67% A. T. & T.	"	13	.38	5.00
	" , 33.33% O. B. T. Co. 66.67% A. T. & T.	"	14	.48	7.00

4-H - Toll Aerial Cable - Acct. 252 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
No. 19 B. & S. Ga. Cable				
5 Pair	Feet	131	$ .27	$ 35.00
11 "	"	476	.30	143.00
16 "	"	347	.34	118.00
21 "	"	24	.36	9.00
26 "	"	140	.39	55.00
51 "	"	1,422	.51	725.00
76 "	"	1,230	.62	763.00
202 "	"	12	1.26	15.00
7 Quad	"	150	.44	66.00
19 "	"	72	.58	42.00
No. 22 B. & S. Ga. Cable				
6 Pair	"	175	.26	46.00
15 "	"	1,260	.29	365.00
25 "	"	3,874	.31	1,201.00
51 "	"	4,012	.38	1,525.00
152 "	"	12	.64	8.00
404 "	"	134	1.19	159.00
No. 24 B. & S. Ga. Cable				
51 Pair	"	242	.35	85.00
202 "	"	28	.68	19.00
404 "	"	9	1.09	10.00
Composite Cable				
8 Quad, 13 Ga. A. T. & T. 48 Quad, 16 Ga. 9 Qd. A.T.& T. 39 Qd.OBT 55.30%) 26 Pair 19 Ga. O.B.T. Exch.)	"	41,976	1.00	41,976.00
8 Quad, 13 Ga. A. & T. 48 Quad, 16 Ga. 9 Qd.A.T. & T. 39 Qd. O. B. T. 1 Pair 19 Ga. O. B. T. Total OBT- 61.05%)	"	86,175	1.00	86,175.00
25 Pair, 16 Ga, - Toll -49.88%) 101 Pair, 22 Ga, - Exch.)	"	296	.46	136.00
25 Pair, 16 Ga, - Toll -45.34%) 126 Pair, 22 Ga, - Exch.)	"	591	.44	260.00

4- H - Toll Aerial Cable - Acct. 252 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable (Cont'd)				
25 Pair 16 Ga. - Toll - 40.75%) 152 Pair 22 Ga. - Exch.)	Feet	1,378	$ .43	$ 593.00
38 Pair 16 Ga.) 101 Pair 22 Ga.)	"	262	1.08	283.00
8 Quad 13 Ga.) 48 Quad 16 Ga.) 51 Pair 19 Ga)	"	13	1.91	25.00
12 Quad 16 Ga.-4 Qd.A.T.& T.) 8 Qd.O.B.T.) 46 Quad 19 Ga.-20 QD.A.T.& T.) 26 Qd.O.B.T.) 2 Pair 22 Ga.- 1 Pr.A.T.& T.) 1 Pr.O.B.T.) Total OBT 59.94%)	"	90,106	.70	63,074.00
7 Quad 13 Ga.) 17 Quad 16 Ga)	"	806	1.02	822.00
12 Quad 13 Ga.) 51 Pair 19 Ga.)	"	1,145	1.13	1,294.00
24 Quad 16 Ga.-2 Qd.A.T. & T.) 22 Qd.O.B.T.) 27 Quad 19 Ga.-4 Qd.A.T. & T.) 23 Qd.O.B.T.) Total OBT Co 89.33%)"	"	18,566	1.05	19,494.00
14 Pair 16 Ga. - Toll 35.79%) 101 Pair 19 Ga. - Exch.)	"	319	.38	121.00
19 Quad 16 Ga.-6 Qd.A.T.& T.) 13 Qd.O.B.T.) 56 Quad 19 Ga.-51 Qd.A.T.& T.) 5 Qd.O.B.T.) Total OBT 33.01%)	"	27,835	.46	12,804.00
56 Quad 16 Ga.-A.T.& T.) 41 Quad 19 Ga.-37 Qd.A.T.& T.) 4 Qd.O.B.T.2.61%)	"	9,256	.05	463.00

4-H - Toll Aerial Cable - Acct. 252 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable (Cont'd)				
27 Quad 16 Ga.-22 Qd.A.T.& T. 5 Qd.O.B.T. 104 Quad 19 Ga.-83 Qd.A.T.& T. 21 Qd.O.B.T. 1 Quad 22 Ga. .5 Qd.A.T.& T. .5 Qd.O.B.T. Total OBT Co 19.72%	Feet	209,774	$ .40	$ 83,910.00
12 Quad 19 Ga. 1 Quad 22 Ga.	Feet	50 750	.45	338.00
52 Quad 19 Ga. 202 Pair 22 Ga.	"	19,420	1.48	28,742.00
52 Quad 19 Ga. 404 Pair 22 Ga.	"	2,016	2.02	4,072.00
52 Quad 19 Ga. 1 Pair 22 Ga.	"	5,417	.95	5,146.00
27 Quad 16 Ga. 101 Pair 24 Ga.	"	4,655	1.18	5,493.00
27 Quad 16 Ga. 202 Pair 24 Ga.	"	3,842	1.38	5,302.00
27 Quad 16 Ga. 404 Pair 24 Ga.	"	780	1.77	1,381.00
42 Quad 16 Ga.-4 Qd.O.B.T. 38 Qd.A.T.& T. 76 Quad 19 Ga.-7 Qd,O.B.T. 69 Qd.A.T.& T. 1 Pair 22 Ga. A.T. & T. Total O.B.T.Co. 9.36%	"	10,958	.19	2,082.00
42 Quad 16 Ga.-9 Qd.O.B.T. 33 Qd.A.T.& T. 76 Quad 19 Ga.-6 Qd.O.B.T. 70 Qd.A.T.& T. 1 Pair 22 Ga.-A.T. & T. Total O.B.T.Co.16.82%	"	224,294	.34	76,260.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-H - Toll Aerial Cable - Acct. 252 - (Con'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Terminals - Outside Unprotected,				
11 Pair	Each	31	$ 6.76	$210.00
16 "	"	41	8.07	331.00
26 "	"	5	11.04	55.00
101 "	"	1	26.96	27.00
Terminals - Outside Protected				
11 Pair	"	2	15.49	31.00
21 "	"	3	23.31	70.00
26 "	"	23	24.55	565.00
31 "	"	1	31.90	32.00
51 "	"	15	45.60	684.00
101 "	"	3	89.25	268.00
202 "	"	2	160.01	320.00
303 "	"	1	364.07	364.00
51 " 36.36% O.B.T. .) 63.64% A.T. & T.)	"	1	16.58	17.00
Loading Cases				
No. 23-E Case, containing 63 No. 508 coils	"	3	1,031.50	3,094.00
No. 27-E Case, containing 27 No.562-A coils,A.T.& T. 36 No.562-A coils,O.B.T.- 57.14%	"	5	583.51	2,918.00
No. 27-A Case, containing 24 No. 561 coils 48 No. 562 coils	"	20	1,452.13	29,043.00
No. 27-D Case, containing 15 No. 581 coils 30 No. 582 coils	"	7	988.91	6,922.00
No. 27-E Case, containing 24 No.582-A coils,A.T.& T. 12 No.581-A coils,A.T.& T. 24 No.582-A coils O.B T. 12 No.581-A coils O.B.T. Total O.B.T.Co 50.00%	"	15	742.62	11,139.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-H - Toll Aerial Cable - Acct. 252 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Loading Cases (Cont'd)				
No. 27-E Case, containing 5 No. 583 coils, A.T.& T. 10 No. 584 coils, A.T.& T. 19 No. 583 coils, O.B.T. 38 No. 584 coils, O.B.T. Total O.B.T.Co. 79.17%	Each	34	$1,146.23	$38,972.00
No. 31-A Case, containing 35 No. 581A coils, A.T.& T. 8 No. 581A coils, O.B.T.-18.60%	"	2	260.44	521.00
No. 32-B Case, containing 14 No. 587 coils, O.B.T. 28 No. 584 coils, O.B.T. 21 No. 587 coils, A.T.& T. 42 No. 584 coils, A.T.& T. Total O.B.T.Co. 40.00%	"	2	724.6[illegible]	1,449.00
No. 32-B Case, containing 16 No. 587 coils, O.B.T. 32 No. 584 coils, O.B.T. 19 No. 587 coils, A.T.& T. 38 No. 584 coils, A.T.& T. Total O.B.T.Co. 45.72%	"	35	828.24	28,988.00
No. 27-E Case, containing 24 No. 581-A coils, 48 No. 582-A coils,	"	5	1,485.25	7,426.00
TOTAL - ACCOUNT 252 - Toll Aerial Cable				$ 601,140.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-H - Toll Aerial Cable - Acct. 252 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New

made of the property of the Company.

Cable messenger

Extra messenger

Splicing

Potheads

Terminating ends

Pole seats

Balconies

Terminal Equipment

Cable guards

Grounds

Bonds

Loading case manholes

Loading case platforms

These items are evaluated in the unit costs applicable to the major items.

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-I - Toll Aerial Wire - Account 253

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LINE WIRE				
Bare copper				
.165	Mile	23.640	$111.48	$ 2,635.00
.128	"	4,289.204	79.93	342,836.00
.104	"	60,264.842	54.51	3,285,037.00
.080	"	3,316.919	41.81	138,680.00
.064	"	92.409	33.69	3,113.00
Bare iron				
.165	"	15.395	53.53	824.00
.148	"	3,794.365	48.50	184,027.00
.134	"	2,386.699	43.86	104,681.00
.109	"	6,465.922	35.48	229,411.00
.083	"	8.342	29.38	246.00
Insulated Copper				
.104	"	1.383	92.85	128.00
.080	"	1.300	76.21	99.00
.064	"	.594	59.12	35.00
Insulated iron				
.109	"	.348	85.83	30.00
.083	"	.247	80.73	20.00
Twisted Pair				
No. 14 B.& S.Ga.copper	"	33.981	159.79	5,430.00
No. 18 B.& S.Ga.copper	"	11.943	125.38	1,497.00
No. 17 B.& S.Ga.copper-steel	"	120.191	140.14	16,844.00
Loading cases				
No. 26-B case, containing, 1 - 549 coil 2 - 550 coil	Each	43	277.98	11,953.00
Phantom Circuit Material	Mile	11,484.45	2.10	24,117.00
TOTAL - ACCT. 253 - Toll Aerial Wire				$ 4,351,642.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the

4-I - Toll Aerial Wire - Account 253 (Cont'd)

property of the Company.

Standard Aerial Conduit Equipment, consisting of:

Messenger
Cable rings
Bridle rings
Clamps
Bolts

Loading coil supports

High tension crossings

Underground dips.

4-J - Toll Underground Conduit - Account 254

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Conduit -				
Single tile				
1 duct	Tr.Ft.	198.5	$ 1.63	$ 324.00
2 duct	"	142	1.97	280.00
3 duct	"	51	2.42	123.00
Multiple tile				
2 duct	"	13,091	1.87	24,480.00
2 duct, 50% O.B.T.Co.) 50% A.T.& T.Co.)	"	92	.94	86.00
4 duct	"	148.5	2.32	345.00
4 duct, 3 duct A.T.& T.Co.) 1 duct O.B.T.Co-25%)	"	3,112	.58	1,805.00
6 duct	"	494	2.76	1,363.00
Creosoted wood				
1 duct	"	48	1.19	57.00
2 duct	"	60	1.54	92.00
Iron pipe				
1 duct	"	2,020	1.59	3,212.00
Sewer tile				
1 duct	"	512	1.25	640.00
2 duct	"	30	1.48	44.00
3 duct	"	340	1.95	663.00
Manholes	Each	41	276.91	11,353.00
Manholes, 75% A.T.& T.Co.) 25% O.B.T.Co.)	"	12	69.23	831.00
TOTAL - ACCT. 254 - Toll Underground Conduit				$ 45,698.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company.

Bends	Risers
Paving	Rock Digging

These items are evaluated in the unit costs applicable to the major items.

4-K - Toll Underground Cable - Account 255

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
No. 13 B. & S. Ga. Cable				
14 Pair	Feet	149	$.68	$ 101.00
27 "	"	347	.89	309.00
37 "	"	410	1.09	447.00
7 Quad	"	314	.69	217.00
12 "	"	1,451.5	.86	1,248.00
19 Quad	"	6,395	1.08	6,907.00
27 "	"	10,866	1.31	14,234.00
No. 14 B. & S. Ga. Cable				
1 Pair	"	50	.43	22.00
5 Quad	"	240	.57	137.00
6 "	"	514	.59	303.00
8 "	"	4,094	.64	2,620.00
12 "	"	12,760	.76	9,698.00
13 Quad	"	8,069	.78	6,294.00
19 "	"	8,398	.90	7,558.00
27 "	"	26	1.36	35.00
No. 16 B. & S. Ga. Cable				
11 Pair	"	2,181	.55	1,200.00
16 "	"	891	.60	535.00
21 "	"	366	.65	238.00
26 "	"	467	.69	322.00
51 "	"	6,763	.90	6,087.00
76 Pair	"	1,870	1.06	1,982.00
101 "	"	3,063	1.30	3,982.00
152 "	"	1	1.68	2.00
5 Quad	"	1,359	.48	652.00
7 Quad	"	2,807	.57	1,600.00
8 Quad	"	1,605	.59	947.00
10 "	"	1,437	.62	891.00
12 "	"	10,228	.67	6,853.00
15 "	"	864	.72	622.00
19 "	"	16,682.5	.81	13,513.00
24 Quad	"	406	.87	353.00
27 "	"	360.5	.91	328.00
37 "	"	34.	1.07	36.00
52 "	"	8	1.29	10.00
76 "	"	1	1.78	2.00

4-K - Toll Underground Cable - Acct. 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
No. 19 B. & S. Ga. Cable				
2 Pair	Feet	600	$.39	$ 234.00
11 "	"	841	.42	353.00
16 "	"	20	.45	9.00
21 "	"	3,775	.46	1,812.00
26 "	"	4,330	.50	2,165.00
31 Pair	"	301	.52	157.00
41 "	"	18	.57	9.00
51 "	"	3,463	.61	2,112.00
76 "	"	626	.72	451.00
101 "	"	3,776.5	.83	3,134.00
152 Pair	"	5,775	1.04	6,006.00
12 Quad	"	345	.51	176.00
19 "	"	111	.65	72.00
27 "	"	55	.72	40.00
37 "	"	61	.81	49.00
52 Quad	"	49.5	.92	46.00
75 "	"	5.5	1.07	6.00
154 " - 88 Quad AT&TCo. 66 Quad OBTCo-42.86%)	"	9,173	.74	6,788.00
No. 20 B. & S. Ga. Cable				
21 Pair	"	175	.51	89.00
No. 22 B. & S. Ga. Cable				
26 Pair	"	3,453	.42	1,450.00
51 "	"	41	.48	20.00
76 "	"	15	.55	8.00
152 "	"	46	.73	34.00
202 "	"	69	.84	58.00
303 "	"	26	1.08	28.00
404 "	"	134	1.23	165.00
No. 24 B. & S. Ga. Cable				
26 Pair	"	21	.40	8.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable				
16 Qd. No. 19 Ga. - Toll 10.67%) 268 Pr. No. 19 Ga. - Exchange)	Feet	28,118	$.18	$ 5,061.00
12 Qd. No. 13 Ga.) 9 Pr. No. 16 Ga.)	"	350	.94	329.00
7 Qd. No. 13 Ga.) 17 Qd. No. 16 Ga.)	"	1,171	.98	1,148.00
7 Qd. No. 13 Ga.) 20 Qd. No. 16 Ga.)	"	9,188	1.05	9,647.00
3 Qd.No.10 Ga., A.T.& T.Co.) 12 Qd.No.13 Ga.,6 Qd.AT&T Co.) 6 Qd OBT Co.33.31%)	"	83	.35	29.00
3 Qd.No.10 Ga., A.T.& T.Co.) 12 Qd.No.13 Ga.,9 Qd.AT&T Co.) 3 Qd.OBT Co.16.66%)	"	57	.17	10.00
12 Qd.No.14 Ga. - Toll 39.48%) 26 Pair No. 16 Ga.-Exchange)	"	22,812	.59	13,459.00
3 Qd.No.10 Ga. A.T.& T.Co.) 12 Qd.No.13 Ga.,7 Qd.AT&T Co) 5 Qd.OBT Co.) 24 Qd.No.16 Ga.,6 Qd.AT&T Co.) 18 Qd.OBT Co.) Total OBT Co.46.61%)	"	4,774	.67	3,198.00
7 Qd.No.13 Ga. - Toll 20.83%) 429 Pr.No.22 Ga. - Exchange)	"	11,864	.35	4,152.00
8 Qd.No.13 Ga. A.T.& T.Co.) 48 Qd.No.16 Ga.,9 Qd.AT&T Co.) 39 Qd.OBT Co.) 1 Pr.No.19 Ga.,O.B.T.Co.) Total OBT Co.61.05%)	"	3,998	.92	3,678.00
7 Qd. No. 13 Ga. - Toll) 17 Qd. No. 16 Ga. - Toll) 303 Pair No. 22 Ga.- Exchange) Total Toll 45.16%)	"	9,906	.76	7,528.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable (Cont'd)				
14 Qd. No. 16 Ga. - Toll 20.33%) 220 Pr. No. 19 Ga. - Exchange)	Feet	32,877	$.32	$ 10,521.00
30 Pr. No. 16 Ga. - Toll 21.47%) 220 Pr. No. 19 Ga. - Exchange)	"	45,081	.34	15,328.00
12 Qd. No.16 Ga.-4 Qd.AT&T Co.) 8 Qd.OBT Co.) 46 Qd. No. 19 Ga.-20 Qd.AT&T Co) .26 Qd OBT Co) 2 Pr.No.22 Ga.,1 Pr. AT&T Co.) 1 Pr. OBT Co.) Total OBT Co.59.94%)	"	25,666	.69	17,710.00
8 Qd.No.13Ga. AT&T Co.) 48 Qd.No.16 Ga.,9 Qd.AT&T Co.) 39 Qd.OBT Co.,55.30%) 26 Pr.No.19 Ga., Exchange)	"	3,028	.88	2,665.00
3 Qd.No.10 Ga.,A.T.& T.Co.) 12 Qd.No.13 Ga.,6 Qd.AT&T Co) 6 Qd.OBT Co.17.02%) 278 Pr.No. 22 Ga., Exchange)	"	4,050	.28	1,134.00
3 Qd.No.10 Ga.,AT&T Co.) 12 Qd.No.13 Ga.,9 Qd.AT&T Co) 3 Qd OBT Co.8.51%) 278 Pr.No.22 Ga. Exchange)	"	1,848	.14	259.00
37 Pr. No. 16 Ga., Toll, 24.63%) 227 Pr. No. 19 Ga., Exchange)	"	36,734	.41	15,061.00
19 Qd.No.16 Ga., Toll, 25.13%) 227 Pr.No.19 Ga., Exchange)	"	11,880	.43	5,108.00
8 Qd.No.13 Ga.,AT&T Co.) 48 Qd.No.16 Ga.,9 Qd.AT&T Co) 39 Qd.OBT Co.) 51 Pr.No.19 Ga.,O.B.T.Co.) Total OBT Co.67.38%)	"	24,364	1.17	28,506.00
154 Qd.No.19 Ga.,88 Qd.AT&T Co.) 66 Qd.OBT Co.) 1 Pr.No.22 Ga.,.5 Pr.AT&T Co.) .5 Pr.OBT Co.) Total OBT Co.42.87%)	"	19,471	.78	15,187.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable (Cont'd)				
12 Qd.No.13 Ga., O.B.T.Co. 22 Qd.No.16 Ga.,5 Qd.AT&T Co. 17 Qd.OBT Co. 126 Pr.No.19 Ga., Exchange Total OBT Co. 52.99%	Feet	19,456	$ .90	$ 17,510.00
5.5 Qd.No.10 Ga., AT&T Co. 15 Qd.No.13 Ga., AT&T Co. 28 Qd.No.16 Ga.,5 Qd.AT&T Co. 23 Qd.OBT Co.,28.68%	"	9,199	.48	4,416.00
12 Qd.No.13 Ga., Toll, 34.77% 363 Pr.No. 22 Ga., Exchange	"	10,232	.59	6,037.00
56 Qd.No.16 Ga.,AT&T Co. 41 Qd.No.19 Ga.,37 Qd.AT&T Co. 4 Qd.OBT Co.,2.61%	"	25,000	.04	1,000.00
19 Qd.No.16Ga.,6 Qd.AT&T Co. 13 Qd.OBT Co., 56 Qd.No.19Ga.,51 Qd.AT&T Co. 5 Qd.OBT Co. Total OBT Co.33.01%	"	30,748	.43	13,221.00
12 Qd.No.16Ga.,7 Qd.AT&T Co. 5 Qd.OBT Co. 78 Qd.No.19 Ga.,57 Qd.AT&T Co. 21 Qd.OBT Co. 2 Pr.No.22 Ga.,1.4 Pr.AT&T Co. .6 Pr.OBT Co. Total OBT Co.30.40%	"	1,655	.42	695.00
27 Qd.No.16 Ga.,22 Qd.AT&T Co. 5 Qd. OBT Co. 104 Qd.No.19 Ga.,83 Qd.AT&T Co 21 Qd.OBT Co. 1 Qd.No.22 Ga.,.8Qd.AT&T Co. .2Qd.OBT Co. Total OBT Co.19.62%	"	28,155	.36	10,136.00
19 Qd.No.16 Ga.,14 Qd.AT&T Co. 5Qd.OBT Co.,76.31%	"	25	.21	5.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable (Cont'd)				
27 Qd.No.16 Ga.,22 Qd.AT&T Co.) 5 Qd.OBT Co.,18.52%)	Feet	28	$.17	$ 5.00
152 Pr.No.19 Ga.,110 Pr.AT&T) 42 Pr.OBT Co.27.63%)	"	25	.31	8.00
52 Qd.No.19 Ga.,31 Qd.AT&T Co.) 21 Qd.OBT Co.40.39%)	"	28	.37	10.00
75 Qd.No.19 Ga.,54 Qd.AT&T Co.) 21 Qd.OBT Co.,28.00%)	"	28	.30	8.00
12 Qd. No. 16 Ga.) 1 Pr. No. 19 Ga.)	"	200	.66	132.00
52 Qd. No. 19 Ga.) 1 Pr. No. 22 Ga.)	"	235	.95	223.00
52 Qd. No. 19 Ga.) 404 Pr. No. 22 Ga.)	"	11,877	1.81	21,497.00
19 Qd.No.13 Ga.,7 Qd.AT&T Co.) 12 Qd.OBT Co.63.16%)	"	731	.68	497.00
24 Qd. No. 16 Ga.) 27 Qd. No. 19 Ga.)	"	1,364	1.13	1,541.00
42 Qd.No.16 Ga.,33 Qd. AT&T Co.) 9 Qd.O.B.T.Co.) 76 Qd.No.19 Ga.,70 Qd.AT&T Co.) 6 Qd.O.B.T.Co.) 1 Pr.No.22 Ga., AT&T Co.) Total OBT Co.12.53%)	"	76,380	.22	16,804.00
75 Qd.No.19 Ga.,57 Qd.AT&T Co.) 18 Qd.OBT Co.,24.00%)	"	35	.26	9.00
24 Qd.No.13 Ga.,22 Qd.AT&T Co.) 2 Qd.OBT Co.) 27 Qd.No.16 Ga., 2 Qd.AT&T Co.) 25 Qd.OBT Co.) Total OBT Co.38.62%)	"	29,046	.64	18,589.00
52 Qd.No.16 Ga.,32 Qd.AT&T Co.) 20 Qd.OBTCo.38.46%)	"	50	.50	25.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable (Cont'd)				
7 Qd.No.13 Ga., OBT Co. 16 Qd.No.16 Ga.,3 Qd.AT&T Co. 13 Qd.OBT Co. 30 Qd.No.19 Ga., AT&T Co. Total OBT Co.60.08%	Feet	4,315	$.76	$ 3,279.00
75 Qd.No.16 Ga.,57 Qd.AT&T Co. 18 Qd.OBT Co,24.00%	"	70	.43	30.00
52 Qd.No.19 Ga.,40 Qd.AT&T Co. 12 Qd.OBT Co,23.08%	"	30	.21	6.00
52 Qd.No.19 Ga.,43 Qd.AT&T Co. 9 Qd.OBT Co.,17.31%	"	30	.16	5.00
75 Qd.No.16 Ga.,62 Qd AT&T Co. 13 Qd.OBT Co.,17.33%	"	35	.31	11.00
42 Qd.No.16 Ga.,38 Qd AT&T Co. 4 Qd OBT Co. 76 Qd.No.19 Ga.,69 Qd.AT&T Co. 7 Qd OBT Co. 1 Qd.No.22 Ga.,AT&T Co. Total OBT Co.,9.36%	"	516	.17	88.00
Loading Cases				
No. D-12085 case, containing, 4 #546 coils 2 #547 coils 24 #556 coils	Each	3	1,439.06	4,317.00
No. 22-C case, containing, 50 #574 coils	"	1	627.90	628.00
No. 23-B case, containing 35 #546 coils	"	2	761.02	1,522.00
No. 27-A case, containing, 24 #561 coils 48 #562 coils	"	1	1,404.68	1,405.00
No. 27-A case, containing, 24 #561 Coils, 56 #562 coils	"	4	1,503.27	6,013.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Loading Cases (Cont'd)				
No. 27-A case, containing, 24 #581-A coils 48 #582-A coils	Each	4	$1,427.14	$ 5,709.00
No. 27-C case, containing, 20 #561 coils, 40 #562 coils	"	5	1,197.56	5,988.00
No. 27-D case, containing, 15 #581 coils 30 #582 coils	"	1	941.46	941.00
No. 29-E case, containing, 6 #577 coils	"	2	169.00	338.00
No. 29-V case, containing 8 #546 coils 4 #547 coils	"	4	345.85	1,383.00
No. 29-Y case, containing, 6 #563 coils, 14 #564 coils	"	2	424.16	848.00
No. 31-C case, containing, 7 #555 coils 14 #556 coils	"	2	1,199.38	2,399.00
No. 22-A case, containing, 30 #562 coils, 20 AT&T Co. 10 OBT Co,33.33%	"	4	177.04	708.00
No. 23-E case, containing, 63 #562-A coils,27 AT&T Co., 36 OBT Co.,57.14%	"	5	556.40	2,782.00
No. 31-A case, containing, 43 #581-A coils, 35 AT&T Co., 8 OBT Co.,18.60%	"	4	251.62	1,006.00
No. 23-E case, containing, 63 #508 coils, 30 Toll, 47.62% 33 Exchange	"	5	468.60	2,343.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Loading Cases (Cont'd)				
No. 23-E case, containing, 63 No. 514 coils,28 Toll,44.44% 35 Exchange	Each	4	$ 648.20	$ 2,593.00
No. 23-E case, containing, 63 #554 coils- 37 Toll, 58.73% 26 Exchange	"	4	693.37	2,773.00
No. 27-E case, containing, 24 #581-A coils,12 AT&T Co., 12 OBT Co., 48 #582 coils, 24 AT&T Co., 24 OBT Co. Total OBT Co.,50.00%	"	5	718.90	3,594.00
No. 27-E case, containing, 24 #583-A coils, 5 AT&T Co., 19 OBT Co., 48 #584 coils, 10 AT&T Co., 38 OBT Co., Total OBT Co,79.17%	"	6	1,108.67	6,652.00
No. 27-E case, containing, 24 #581 coils, 48 #582 coils	"	1	1,961.96	1,962.00
No. 27-C case, containing, 20 #577 coils, 4 AT&T Co. 16 OBT Co. 40 #578 coils, 8 AT&T Co. 32 OBT Co. Total OBT Co. 80.0%	"	3	848.22	2,545.00
No. 32-B case, containing, 70 #584 coils, 38 AT&T Co., 32 OBT Co., 35 #587 coils, 19 AT&T Co. 16 OBT Co., Total OBT Co.,45.72%	"	13	806.55	10,485.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Loading Cases (Cont'd)				
No. 32-F case, containing, 30 #577 coils, 5 AT&T Co. 25 OBT Co. 60 #578 coils, 10 AT&T Co. 50 OBT Co. Total OBT Co. 83.33%	Each	2	$1,316.41	$ 2,633.00
No. 31-B case, containing, 9 #555 coils, 7 AT&T Co., 2 OBT Co. 18 #556 coils, 14 AT&T Co., 4 OBT Co. Total OBT Co. 22.22%	"	5	336.00	1,680.00
No. 22-C case, containing, 13 #574 coils - Toll, 26.00% 37 #574 coils - Exchange	"	1	163.25	163.00
No. 22-C case, containing, 37 #574 coils - Toll, 74.00% 13 #574 coils - Exchange	"	1	464.65	465.00
Terminals - Outside Protected				
11 Pair	Each	5	17.10	86.00
16 "	"	8	21.54	172.00
21 "	"	3	27.83	83.00
26 "	"	37	40.85	1,511.00
31 "	"	3	31.02	95.00
51 Pair	"	34	65.61	2,231.00
101 "	"	10	119.73	1,197.00
101 Pair, 62% Exchange) 38% Toll)	"	1	45.50	46.00
152 Pair	"	3	163.25	490.00
202 "	"	2	207.32	415.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Terminals - Outside Protected (Cont'd)				
303 Pair, 74.87% Exchange) 25.13% Toll)	Each	1	$ 94.50	$ 94.00
404 Pair	"	2	470.00	940.00
TOTAL - ACCT. 255 - Toll Underground Cable				$ 472,512.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company:

Balconies
Bonds
Cable vault material
Electrolysis drainage material
Pole seats
Potheads
Pothead supports
Splices
Terminal equipment
Terminating ends

These items are evaluated in the unit costs applicable to the major items.

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-L - Toll Submarine Cable - Acct. 256.

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
No. 16 B. & S. Ga. Cable				
12 Quad	Feet	610.0	$ 2.46	$ 1,501.00
No. 19 B. & S. Ga. Cable				
11 Pair	"	720.0	2.04	1,469.00
16 "	"	540.0	2.10	1,134.00
26 "	"	10.0	2.19	22.00
51 "	"	12.0	2.53	30.00
Composite Cable				
16 Pair No. 13 B. & S. Ga.)	"			
24 Pair No. 16 B. & S. Ga.)	"	400.0	4.72	1,888.00
128 Pair No. 19 B. & S. Ga.)				
16 Pair No. 16 B. & S. Ga.)				
60 Pair No. 19 B. & S. Ga.)	"	1,53' 00	3.07	4,709.00
42 Quad No. 16 Ga., 9 Qd. O.B.T.) 33 Qd. A.T.& T.)				
76 Quad No. 19 Ga., 6 Qd. O.B.T.) 70 Qd. A.T.& T.)	"	410.00	4.30	1,763.00
1 Pair No. 22 Ga. A.T.& T.)				
Total O.B.T.Co. - 16.8[illegible]%				
Terminals - Outside Protected				
26 Pair	Each	2	39.53	79.00
51 Pair	"	1	57.03	57.00
TOTAL - ACCOUNT 256 - Toll Submarine Cable				$12,652.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company.

Cable Protection Material, such as
Pole Risers,
Conduit,
Splicing

These items are evaluated in the unit costs applicable to the major items.

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-M - Right of Way - Account 207.

The Uniform System of Accounts for Telephone Companies, as prescribed by the Interstate Commerce Commission and adopted by the Public Utilities Commission of Ohio, Account 207, page 37, requires that right of way shall be included in the capital accounts and property values of a telephone company as follows:

> "This account should include the cost of all land and interest in land acquired for the location of telephone wires, cables, pole lines, and conduits; salaries and expenses of right-of-way agents; expenses of appraisals and of juries, commissioners, or arbitrators in condemnation cases; real estate broker's commissions; cost of plats, abstracts, notarial fees, examination of title, recording deeds, etc."

Expenditures for the item of right of way include payments, labor costs, and all other expenses necessary for:

(a) Preparation and filing of plans for and negotiations with City Engineers in connection with street opening permits for conduits, manholes and subsidiary pipes within municipalities.

(b) Securing permits from property owners for overhanging cross-arms and cable terminals within and without municipalities.

(c) Securing permits for relocation of poles and additional anchors and guys in connection with private and public garages and other buildings within municipalities.

(d) Securing permits for the attachment of interior block wires and cables to buildings within municipalities.

(e) Preparation and filing of plans for and negotiations with Superintendents of Police, Fire and Telegraph Systems in connection with aerial construction within municipalities.

(f) Securing permits from property owners to place poles, anchors and guys through public and private property within municipalities.

4 - DISTRIBUTING SYSTEM

4-M - Right of Way - Account 207 (Cont'd)

(g) Preparation and filing of plans for and negotiations with State Highway Department in connection with placing of poles, anchors, guys, H fixtures, and braces, on toll and rural lines outside of municipalities.

(h) Securing permits from property owners to place items named in (g) above through public and private property outside of municipalities.

(i) Preparation and filing of plans and negotiations with State Highway Department for location of items named in (g) above in connection with road improvements outside of municipalities.

(j) Securing permits from property owners to place items named in (g) above through public and private property in connection with road improvements outside of municipalities.

(k) More particularly: All payments, labor costs and all other expenses for securing permission and rights to place 654,096 poles, 79,164 anchors, 157,537 miles of aerial wire, 16,192,614 feet of aerial cable, 8,263,053 feet of underground cable, 9779 feet of submarine cable, 3,331,625 trench feet of underground conduit, 226,594 feet of block cable, 2,735,250 feet of block wire and 609,247 feet of house cable, on, along, through and within private or public property in the State of Ohio, as of June 30,1925.

TOTAL - ACCT. 207 - RIGHT OF WAY $1,940,501.00

THE OHIO BELL TELEPHONE COMPANY

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

SUMMARY

(D)

5-A - Station Apparatus	$ 5,589,862.00
5-B - Station Installations	2,164,835.00
5-C - Interior Block Wires	83,334.00
5-D - Private Branch Exchanges	3,384,891.00
5-E - Booths and Special Fittings	167,201.00
TOTAL STATION EQUIPMENT	$ 11,390,123.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-A - Station Apparatus - Account 231

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manual Stations				
Common Battery				
City	Each	299,222	$ 8.71	$2,606,224.00
Extension	"	34,708	8.71	302,307.00
Private Branch Exchanges	"	75,843	8.71	660,593.00
Pay	"	12,838	32.75	420,444.00
Vacant Premise	"	7,571	8.71	65,943.00
Local Battery				
City	"	12,327	12.91	159,142.00
Extension	"	655	12.91	8,456.00
Pay	"	212	22.73	4,819.00
Rural	"	25,317	12.91	339,752.00
Toll	"	39	12.91	503.00
Vacant Premise	"	200	12.91	2,582.00
Automatic Stations				
City	"	37,618	14.19	533,799.00
Extension	"	5,929	14.19	84,133.00
Private Branch Exchange	"	6,919	14.19	98,181.00
Rural	"	782	14.19	11,097.00
Vacant Premise	"	467	14.19	6,627.00
Transmitter	"	57,446	2.05	117,764.00
Receiver	"	61,344	2.00	122,688.00
Induction coil	"	57,446	.78	44,808.00
TOTAL - ACCT. NO. 231 - Station Apparatus				$ 5,589,862.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company.

Transmitter arms
Keys
Switches
Retardation coils
Extension brackets
Buzzers
Battery boxes
Head bands
Extra coin boxes.

These items are evaluated in the unit costs applicable to the major items

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-B - Station Installations - Account 232.

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Installation	Each	521,647	$ 4.15	$2,164,835.00
TOTAL - ACCOUNT 232 - Station Installations				$2,164,835.00

5 - STATION EQUIPMENT

5-C - Interior Block Wires - Acct. 233

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Block Wires	Each	18,235	$4.57	$ 83,334.00
TOTAL - ACCOUNT 233 - Interior Block Wires				$ 83,334.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company:

Block Wire Material, such as:
- Building straps
- Clamps
- Expansion bolts
- Messenger
- Rings

These items are evaluated in the unit costs applicable to the major items.

5-D - Private Branch Exchanges - Account No. 234

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NON-MULTIPLE SWITCHBOARDS				
Cordless type				
Manual office areas.				
Sections (8725 lines)	Each	1,223	$ 256.87	$ 314,152.00
M.S. office areas.				
Sections (1585 lines)	"	223	259.32	57,828.00
30 line type				
Manual office areas.				
Sections (23336 lines)	"	1,383	579.55	801,518.00
M.S. office areas				
Sections (4145 lines)	"	244	586.92	143,208.00
80 line type				
Manual office areas				
Sections (18297 lines)	"	394	1 087.13	428,329.00
M.S. office areas				
Sections (3277 lines)	"	67	1,148.63	76,958.00
320 line type				
Manual office areas.				
Sections (10194 lines)	"	62	1,177.57	73,009.00
M.S. office areas				
Sections (2426 lines)	"	13	1,345.95	17,497.00
No. 1200 type				
Manual office areas.				
Sections (126 lines)	"	2	462.31	925.00
Intercommunicating stations	Sta.	2,809	49.09	137,894.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
AKRON				
FIRESTONE TIRE AND RUBBER CO.				
No.4, 2 panel, 1 position, 640 line P.B.X. sections	Each	6	$ 322.27	$ 1,934.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	55.00	55.00
Subs. multiple - with relays (1 panel)	"	80	6.1225	490.00
Subs. multiple - less relays (3 panel)	"	420	5.32	2,234.00
Incoming trunks (3 panel)	"	30	25.20	756.00
Outgoing trunks (3 panel)	"	10	2.173	22.00
Recording trunks (1)	"	6	4.988	30.00
Cord circuits	"	90	21.52	1,937.00
Operators positions	"	6	25.44	153.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in section	Lot	1	109.91	110.00
Main distributing frame	"	1	205.00	205.00
Wire and cable	"	1	403.18	403.00
Cable racks	"	1	84.00	84.00
Power plant	"	1	974.97	975.00
Miscellaneous items	"	1	145.17	145.00
Material				$ 9,661.00
Installation labor				3,575.00
Installation material				145.00
W. E. Co. Engineering				725.00
Freight and cartage				97.00
Contingencies				97.00
Total				$ 14,300.00
GOODRICH RUBBER COMPANY				
No. 4, 5 panel, 2 position, 1500 line P.B.X. sections	Each	5	435.00	2,175.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subs.multiple-with relays (4 panel)	"	245	8.8748	2,174.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
AKRON (CONT'D)				
GOODRICH RUBBER CO. (CONT'D)				
Subs.multiple-less relays (4 panel)	Each	555	$ 7.8309	$ 4,346.[illegible]
Incoming trunks (4 panel)	"	42	28.53	1,198.[illegible]
Outgoing trunks (4 panel)	"	10	3.633	36.[illegible]
Recording trunks (1)	"	10	15.688	157.[illegible]
Cord circuits-positions 1 to 6	"	102	26.42	2,695.[illegible]
Cord circuits-positions 7 to 8	"	34	29.24	994.[illegible]
Cord circuits-positions 9 to 10	"	30	40.14	1,204.[illegible]
Operators positions	"	10	39.035	390.[illegible]
Night alarm circuit	"	1	15.05	15.[illegible]
Fuse alarm circuit	"	1	6.05	6.[illegible]
Miscellaneous in section	Lot	1	338.59	339.[illegible]
Main distributing frame	"	1	195.00	195.[illegible]
Power plant	"	1	1,139.15	1,139.[illegible]
Wire and cable	"	1	777.02	777.[illegible]
Cable rack	"	1	17.60	18.[illegible]
Miscellaneous items	"	1	132.82	133.[illegible]
Material				$ 18,201.[illegible]
Installation labor				6,734.[illegible]
Installation material				279.[illegible]
W.E.Co. Engineering				1,34[illegible]
Freight and cartage				182.[illegible]
Contingencies				182.[illegible]
Total				$ 26,9[illegible]
PENNSYLVANIA R.R.CO.				
No. 601C, 2 panel, 1 position, 640 line P.B.X.section	Each	1	155.00	155.[illegible]
Cable turning section	"	1	88.00	88.[illegible]
End panel	"	1	40.00	40.[illegible]
Subscriber multiple (1)	"	40	2.977	1,191.[illegible]
Outgoing trunks (1)	"	10	18.33	183.[illegible]
Toll trunks	"	10	7.332	73.[illegible]
Cord circuits - local	"	10	20.1363	201.[illegible]
Cord circuits - toll	"	5	40.3483	201.[illegible]

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
AKRON (CONT'D)				
PENNSYLVANIA R.R.CO.(CONT'D)				
Operators position	Each	1	$23.19	$ 23.00
Night alarm circuits	"	1	4.50	4.00
Fuse alarm circuit	"	1	3.80	4.00
Miscellaneous in section	Lot	1	31.80	32.00
Main distributing frame	"	1	21.60	22.00
Power plant	"	1	45.90	46.00
Wire and cable	"	1	27.20	27.00
Relay rack	"	1	23.76	24.00
Cable rack	"	1	15.00	15.00
Miscellaneous items	"	1	12.70	13.00
Material				$ 2,343.00
Installation labor				867.00
Installation material				35.00
E. E. Engineering				176.00
Freight and cartage				23.00
Contingencies				83.00
Total				$ 3,467.00
PORTAGE HOTEL				
No. 4, 2 panel, 1 position, 640 line P.B.X.Section	Each	2	322.27	645.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	55.00	55.00
Subs.multiple-with relays (4 panel)	"	10	2.3155	23.00
Subs. multiple-less relays (4 panel)	"	171	1.513	259.00
Outgoing trunks (4 panel)	"	15	20.52	308.00
Ord circuits	"	30	21.52	646.00
Operators positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in section	Lot	1	63.60	64.00

5-D - Private Branch Exchanges - Acct. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
AKRON (CONT'D)				
PORTAGE HOTEL (CONT'D)				
Main distributing frame	Lot	1	$72.00	$ 72.00
Wire and cable	"	1	199.27	199.00
Miscellaneous items	"	1	26.00	26.00
Material				$ 2,476.00
Installation labor				916.00
Installation material				37.00
W. E. Co. Engineering				186.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,665.00
ALLIANCE				
MORGAN ENGINEERING COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Cable turning sections	"	1	115.00	115.00
End panel	"	1	55.00	55.00
Subs.multiple-with relays (3 panel)	"	20	2.3155	46.00
Subs.multiple-less relays (3 panel)	"	160	1.513	242.00
Outgoing trunks (1)	"	10	20.52	205.00
Cord circuits	"	30	21.52	646.00
Operators positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in section	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Power plant	"	1	612.02	612.00
Wire and cable	"	1	123.08	123.00
Miscellaneous items	"	1	181.70	182.00
Material				$ 3,035.00
Installation labor				1,123.00
Installation material				46.00
W. E. Co. Engineering				228.00
Freight and cartage				30.00
Contingencies				30.00
Total				$ [illegible]

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
ALLIANCE (CONT'D)				
PENNSYLVANIA R. R. COMPANY				
No. 601C, 2 panel, 1 position, 640 lines, P.B.X. sections	Each	2	$155.00	$ 310.00
Cable turning section	"	1	88.00	88.00
End panel	"	1	40.00	40.00
Subscriber multiple (4 panel)	"	40	2.977	119.00
Outgoing trunks (4 panel)	"	10	18.33	183.00
Toll trunks	"	20	7.33	147.00
Cord circuits - toll	"	15	40.3483	605.00
Cord circuits - local	"	15	20.1363	302.00
Operator's positions - toll	"	1	30.81	31.00
Operators positions - local	"	1	23.19	23.00
Night alarm circuit	"	1	4.50	4.00
Fuse alarm circuits	"	1	3.80	4.00
Miscellaneous in section	Lot	1	63.60	64.00
Main distributing frame	"	1	30.00	30.00
Power plant	"	1	142.34	142.00
Wire and cable	"	1	160.89	161.00
Relay rack	"	1	13.20	13.00
Cable rack	"	1	84.00	84.00
Coil rack	"	1	49.14	49.00
Miscellaneous items	"	1	37.40	37.00
Material				$ 2,436.00
Installation labor				901.00
Installation material				37.00
W. E. Co. Engineering				183.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,605.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CANTON				
UNITED ALLOY STEEL CORPORATION				
No. 600C, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	$ 875.00	$ 2,625.00
Cable turning section	"	1	285.00	285.00
End panel	"	2	16.00	32.00
Separating panels	"	3	8.50	26.00
Subs.multiple-with relays (4 panel)	"	40	3.492	140.00
Subs.multiple-less relays (4 panel)	"	100	2.9141	291.00
Outgoing trunks (4 panel)	"	20	8.10	162.00
Ringdown tie trunks (4 panel)	"	10	21.23	212.00
Long trunk line circuits	"	20	15.865	317.00
Long station line circuits	"	35	22.304	781.00
Cord circuits	"	45	31.126	1,401.00
Operator's position	"	3	35.95	108.00
Night alarm circuit	"	1	3.92	4.00
Fuse alarm circuit	"	1	8.07	8.00
Miscellaneous in sections	Lot	1	112.51	113.00
Main distributing frame	"	1	38.40	38.00
Wire and cable	"	1	215.79	216.00
Power plant	"	1	316.94	317.00
Cable racks	"	1	59.20	59.00
Relay racks	"	1	83.88	84.00
Miscellaneous	"	1	321.63	322.00
Material				$ 7,547.00
Installation labor				2,790.00
Installation material				113.00
W. E. Co. Engineering				566.00
Freight and cartage				75.00
Contingencies				75.00
Total				$11,163.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND				
AMERICAN RY. EXPRESS COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$ 322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	60	3.5845	215.00
Subs.multiple-less relays (3 panel)	"	20	2.782	56.00
Outgoing trunks (3 panel)	"	30	21.533	646.00
Cord circuits	"	30	21.52	646.00
Operators positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	64.16	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	56.72	57.00
Power plant	"	1	65.31	65.00
Miscellaneous items	"	1	147.09	147.00
Material				$ 2,845.00
Installation labor				1,053.00
Installation material				43.00
W. E. Co. Engineering				213.00
Freight and cartage				28.00
Contingencies				28.00
Total				$ 4,210.00
AMERICAN SHIPBUILDING COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panel	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	20	3.5845	72.00
Subs.multiple-less relays (3 panel)	"	120	1.83025	220.00
Outgoing trunks (3 panel)	"	10	23.56	236.00
Cord circuits	"	30	21.52	646.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
AMERICAN SHIPBUILDING CO.(CONT'D)				
Operators positions	Each	2	$25.44	$ 51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in section	Lot	1	90.63	91.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	95.20	95.00
Power plant	"	1	115.96	116.00
Miscellaneous items	"	1	32.96	33.00
Material				$ 2,458.00
Installation labor				909.00
Installation material				37.00
W. E. Co. Engineering				184.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,638.00
AMERICAN STEEL & WIRE COMPANY				
No. 4, 2 panel, 1 position 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	40	3.5845	143.00
Subs.multiple-less relays (3 panel)	"	120	1.513	182.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Ring down tie trunks (1)	"	10	20.39	204.00
Cord circuits	"	30	21.52	646.00
Operators positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	108.80	109.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
AMERICAN STEEL & WIRE CO.(CONT'D)				
Miscellaneous items	Lot	1	$115.58	$ 116.00
Material				$ 2,854.00
Installation labor				1,056.00
Installation material				43.00
W.E.Co. Engineering				214.00
Freight and cartage				29.00
Contingencies				29.00
Total				$ 4,225.00
BAILEY & COMPANY				
Ontario & Prospect.				
No. 4, 5 panel, 2 position, 1500 line P.B.X. sections	Each	2	435.00	870.00
Distributing frame casing	"	1	75.00	75.00
End panels	"	2	75.00	150.00
Subs.multiple-with relays (3 panel)	"	20	5.2765	106.00
Subs.multiple-less relays (3 panel)	"	160	4.474	716.00
Outgoing trunks (3 panel)	"	40	31.5795	1,263.00
Cord circuits	"	60	26.37	1,582.00
Operators positions	"	4	40.44	162.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuits	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	153.30	153.00
Main distributing frame	"	1	60.00	60.00
Wire and cable	"	1	77.53	78.00
Miscellaneous items	"	1	55.80	56.00
Material				$ 5,287.00
Installation labor				1,956.00
Installation material				79.00
W. E. Co. Engineering				397.00
Freight and cartage				53.00
Contingencies				53.00
Total				$ 7,825.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
BALTIMORE & OHIO RY. CO.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$ 322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	70	1.8755	131.00
Outgoing trunks (3 panel)	"	30	21.538	646.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in section	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	54.40	54.00
Cable rack	"	1	7.20	7.00
Miscellaneous items	"	1	89.54	90.00
Material				$ 2,623.00
Installation labor				971.00
Installation material				39.00
W. E. Co. Engineering				197.00
Freight and cartage				26.00
Contingencies				26.00
Total				$ 3,882.00
WM. BINGHAM & COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	39.00	39.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	80	1.83025	146.00
Outgoing trunks (3 panel)	"	25	21.552	539.00
Ring down tie trunks	"	1	20.39	21.00
Cord circuits	"	30	21.52	65.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
WM. BINGHAM & CO. (CONT'D)				
Operator's positions	Each	2	$20.44	$ 41.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	134.36	134.00
Miscellaneous items	"	1	122.40	122.00
Material				$ 2,075.00
Installation labor				768.00
Installation material				31.00
W. E. Co. Engineering				156.00
Freight and cartage				21.00
Contingencies				21.00
Total				$ 3,072.00
BOARD OF EDUCATION				
No. 4, 5 panel, 2 position, 1500 line P.B.X. sections	Each	2	435.00	870.00
Distributing frame casing	"	1	75.00	75.00
End panel	"	2	75.00	150.00
Subs.multiple-with relays (3 panel)	"	10	5.2765	53.00
Subs.multiple-less relays (3 panel)	"	110	4.474	492.00
Outgoing trunks (3 panel)	"	50	32.054	1,603.00
Ring down tie trunks	"	6	21.24	127.00
Cord circuits	"	62	29.324	1,818.00
Operators positions	"	4	40.44	162.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuits	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	130.96	131.00
Main distributing frame	"	1	60.00	60.00
Wire and cable	"	1	79.33	79.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
BOARD OF EDUCATION (CONT'D)				
Miscellaneous items	Lot	1	$ 131.92	$ 132.00
Material				$ 5,768.00
Installation labor				2,134.00
Installation material				87.00
W. E. Co. Engineering				433.00
Freight and cartage				58.00
Contingencies				58.00
Total				$ 8,538.00
BORTON & BORTON				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	70	1.87557	131.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuit	"	30	21.52	645.00
Operators positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	54.40	54.00
Miscellaneous items	"	1	32.96	33.00
Material				$ 2,353.00
Installation labor				871.00
Installation material				35.00
W. E. Co. Engineering				176.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,484.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
BOURNE-FULLER COMPANY				
Hanna Building.				
No. 4, 2 panel, 1 position, 640 line P.B.X. Sections	Each	2	$ 322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs. multiple-with relays (3 panel)	"	15	3.5845	54.00
Subs. multiple-less relays (3 panel)	"	85	1.8862	160.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in section	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	178.00	178.00
Power plant	"	1	None	-
Cable racks	"	1	"	-
Miscellaneous	"	1	32.96	33.00
Material				$ 2,525.00
Installation labor				934.00
Installation material				38.00
W. E. Co. Engineering				189.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,736.00
BOURNE-FULLER COMPANY				
Scranton Road.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	30	3.5845	108.00
Subs.multiple-less relays (3 panel)	"	80	1.513	121.00
Outgoing trunks (3 panel)	"	15	20.52	308.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
BOURNE-FULLER CO.Scranton Rd.(CONTD)				
Cord circuits	Each	30	$ 21.52	$ 646.00
Operator's position	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in section	Lot	1	63.60	64.00
Main distributing frame	"	1	24.00	24.00
Wire and cable	"	1	74.80	75.00
Power plant	"	1	96.67	97.00
Cable racks	"	1	4.00	4.00
Miscellaneous items	"	1	97.96	98.00
Material				$ 2,398.00
Installation labor				887.00
Installation material				36.00
W.E.Co. Engineering				180.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,549.00
CENTRAL NATIONAL BANK SAVINGS AND TRUST COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panel	"	2	55.00	110.00
Subs.multiple - 3 panel	"	80	1.83025	146.00
Outgoing trunks (1)	"	20	20,52	410.00
Cord circuits	"	30	21.52	646.00
Operators positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	95,41	95.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CENTRAL NAT'L BANK SAV.& T.CO.(CONT'D)				
Cable racks	Lot	1	None	-
Miscellaneous items	"	1	$32.96	$ 33.00
Material				$ 2,343.00
Installation labor				867.00
Installation material				35.00
W. E. Co. Engineering				176.00
Freight and cartage				23.00
Contingencies				23.00
Total				$ 3,467.00
CENTRAL POLICE STATION				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	322.27	967.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	70	3.5845	251.00
Subs.multiple-less relays (3 panel)	"	30	2.782	83.00
Outgoing trunks (3 panel)	"	30	23.56	707.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	92.14	92.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	68.51	69.00
Miscellaneous items	"	1	45.16	45.00
Material				$ 3,511.00
Installation labor				1,299.00
Installation material				53.00
W. E. Co. Engineering				263.00
Freight and Cartage				35.00
Contingencies				35.00
Total				$ 5,196.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CHANDLER MOTOR CAR COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$ 322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	110	1.8599	204.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	81.60	82.00
Power plant	"	1	319.12	319.00
Miscellaneous items	"	1	33.56	34.00
Material				$ 2,775.00
Installation labor				1,027.00
Installation material				42.00
W. E. Co. Engineering				208.00
Freight & Cartage				28.00
Contingencies				28.00
Total				$4,108.00
CITY ICE AND FUEL COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	322.27	967.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	20	3.5845	72.00
Subs.multiple-less relays (3 panel)	"	70	2.782	195.00
Outgoing trunks (3 panel)	"	30	23.56	707.00
Cord circuits	"	45	21.52	968.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CITY ICE & FUEL CO.(CONT'D)				
Operator's positions	Each	3	$ 25.44	$ 76.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	94.26	94.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	28.39	28.00
Miscellaneous items	"	1	43.56	44.00
Material				$ 3,404.00
Installation labor				1,259.00
Installation material				51.00
W.E.Co. Engineering				255.00
Freight and cartage				34.00
Contingencies				34.00
Total				$ 5,037.00
CLEVELAND-AKRON BAG COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relay (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	90	1.91377	172.00
Outgoing trunks (3 panel)	"	20	23.56	471.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	71.27	71.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	56.59	57.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CLEVELAND-AKRON BAG CO.(CONT'D)				
Miscellaneous items	Lot	1	$33.34	$ 33.00
Material				2,435.00
Installation labor				901.00
Installation material				37.00
W.E.Co. Engineering				183.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,604.00
C.C.C.& ST. L. RY.CO.				
No. 4, 2 panel, 1 position, 640 line P.B.X, sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	40	3.5845	143.00
Subs.multiple-less relays (3 panel)	"	40	2.1475	86.00
Outgoing trunks (3 panel)	"	30	21.533	646.00
Toll trunks (1)	"	5	10.58	53.00
Toll message circuit	"	1	21.29	21.00
Ring down tie trunks	"	5	26.61	133.00
Local cord circuits	"	24	21.52	516.00
Toll cord circuits, C.D.482B	"	4	50.48	202.00
Toll cord circuits, C.D.555B	"	2	45.18	90.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	226.24	226.00
Power plant	"	1	210.19	210.00
Miscellaneous items	"	1	249.28	249.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
C.C.C& ST.L.RY.CO.(CONT'D)				
Material				$ 3,588.00
Installation labor				1,328.00
Installation material				54.00
W.E.Co.Engineering				269.00
Freight and cartage				36.00
Contingencies				36.00
Total				$5,311.00
CLEVELAND COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	322.27	967.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	110	2.782	306.00
Outgoing trunks (3 panel)	"	45	23.56	1,060.00
Toll tie trunks (3 panel)	"	3	17.75	53.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	109.42	109.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	80.08	80.00
Power plant	"	1	118.95	119.00
Miscellaneous items	"	1	53.25	53.00
Material				$ 4,080.00
Installation labor				1,510.00
Installation material				61.00
W.E.Co. Engineering				306.00
Freight and cartage				41.00
Contingencies				41.00
Total				$ 6,039.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproducti Cost Ne
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CLEVELAND CITY HALL				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	5	$ 322.27	$ 1,611.
Cable turning section	"	1	60.00	60.
End panel	"	1	55.00	55.
Subs.multiple-with relays (3 panel)	"	30	5.065	152.
Subs.multiple-less relays (3 panel)	"	210	326.28	68,512.
Outgoing trunks (3 panel)	"	60	27.12	1,627.
Cord circuits	"	75	21.52	1,614.
Operator's positions	"	5	25.44	127.
Night alarm circuits	"	1	6.85	7.
Fuse alarm circuits	"	1	6.28	6.
Miscellaneous in sections	Lot	1	227.97	228.
Main distributing frame	"	1	43.20	43.
Cable racks	"	1	8.80	9.
Wire and cable	"	1	569.89	570.
Power plant	"	1	128.19	128.
Miscellaneous items	"	1	95.01	95.
Material				$ 74,844.
Installation labor				27,692.
Installation material				1,123.
W.E.Co. Engineering				5,613.
Freight and cartage				748.
Contingencies				748.
Total				$ 110,768.
CLEVELAND ELEC.ILLUMINATING CO.				
No. 600C, 2 panel, 1 position, 640 line P.B.X. sections	Each	6	875.00	5,250.
Cable turning section	"	1	285.00	285.
Main frame casing	"	1	73.00	73.
Extra panel section	"	1	85.00	85.
End panel	"	2	16.00	32.
Separating panels	"	7	8.50	60.

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CLEVELAND ELEC.ILL.CO.(CONT'D)				
Subs.multiple-with relays (4 panel)	Each	108	$ 4.89355	$ 529.00
Subs.multiple-less relays (4 panel)	"	292	3.86755	1,129.00
Outgoing trunks (4 panel)	"	40	13.76	550.00
Ring down toll circuits	"	2	38.09	76.00
Ring down tie trunks	"	1	20.83	21.00
Conference trunks	"	5	6.45	32.00
Cord circuits	"	90	31.126	2,801.00
Operators position	"	6	35.95	216.00
Night alarm circuits	"	1	3.92	4.00
Fuse alarm circuits	"	1	8.07	8.00
Miscellaneous in sections	Lot	1	180.44	180.00
Main distributing frame	"	1	60.00	60.00
Wire and cable	"	1	132.71	133.00
Power plant	"	1	192.63	193.00
Miscellaneous items	"	1	166.78	167.00
Material				$ 11,884.00
Installation labor				4,397.00
Installation material				178.00
W.E.Co. Engineering				891.00
Freight and cartage				119.00
Contingencies				119.00
Total				$ 17,588.00
CLEVELAND METAL PRODUCTS CO.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	130	1.97115	256.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CLEVELAND METAL PROD.CO.(CONT'D)				
Main distributing frame	Lot	1	$ 24.00	$ 24.00
Wire and cable	"	1	107.24	107.00
Power plant	"	1	225.33	225.00
Cable rack	"	1	5.60	6.00
Miscellaneous items	"	1	33.56	34.00
Material				$ 2,752.00
Installation labor				1,018.00
Installation material				41.00
W. E. Co. Engineering				206.00
Freight and cartage				28.00
Contingencies				28.00
Total				$ 4,073.00
CLEVELAND PROVISION CO.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple,with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple,less relays (3 panel)	"	70	1.87557	131.00
Outgoing trunks (3 panel)	"	25	20.52	513.00
Cord circuits	"	30	21.52	646.00
Operator's position	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and Cable	"	1	54.40	54.00
Power plant	"	1	238.35	238.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CLEVELAND PROVISION CO.(CONT'D)				
Miscellaneous items	Lot	1	$32.96	$ 33.00
Material				$26,664.00
Installation labor				9,866.00
Installation material				400.00
W.E.Co. Engineering				2,000.00
Freight and cartage				267.00
Contingencies				267.00
Total				$39,464.00
CLEVELAND RAILWAY COMPANY				
No. 4, 2 panel, 1 position 640 line P.B.X.sections	Each	3	322.27	967.00
Main frame casing	"	1	34.00	34.00
Cable turning sections	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	60	3.5845	215.00
Subs.multiple-less relays (3 panel)	"	80	2.782	223.00
Outgoing trunks (3 panel)	"	30	23.56	707.00
Cord circuits	"	48	21.52	968.00
Operator positions	"	3	25.44	76.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	71.69	72.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	66.01	66.00
Miscellaneous items	"	1	11.96	12.00
Material				$ 3,559.00
Installation labor				1,317.00
Installation material				53.00
W. E. Co. Engineering				267.00
Freight and cartage				36.00
Contingencies				36.00
Total				$ 5,268.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CLEVELAND TRACTOR COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	110	1.85999	205.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	73.76	74.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	42.39	42.00
Power plant	"	1	34.76	35.00
Miscellaneous items	"	1	32.96	33.00
Material				$ 2,461.00
Installation labor				911.00
Installation material				37.00
W. E. Co. Engineering				185.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,644.00
CLEVELAND TRUST COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	6	322.27	1,934.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	20	6.1225	122.00
Subs.multiple-less relays (3 panel)	"	230	5.320	1,224.00
Outgoing trunks (3 panel)	"	50	29.64	1,482.00
Ring down tie trunks (3 panel)	"	15	20.16	302.00
Cord circuits	"	90	21.52	1,937.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CLEVELAND TRUST CO.(CONT'D)				
Operator's positions	Each	6	$25.44	$ 153.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	169.45	169.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	222.10	222.00
Miscellaneous items	"	1	74.96	75.00
Material				$ 7,873.00
Installation labor				2,913.00
Installation material				118.00
W. E. Co. Engineering				590.00
Freight and cartage				79.00
Contingencies				79.00
Total				$11,652.00
CONSOLIDATED IRON & STEEL CO.				
No. 4, 2 panel, 1 position, 640 lines, P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning sections	"	1	60.00	60.00
Add panels	"	2	55.00	110.00
Cbs.multiple-with relays (3 panel)	"	20	3.5845	72.00
Cbs.multiple-less relays (3 panel)	"	80	1.8315	146.00
Outgoing trunks (3 panel)	"	20	21.04	421.00
Ord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	46.53	47.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	30.91	31.00
Power plant	"	1	118.32	118.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARD				
CLEVELAND (CONT'D)				
CONSOLIDATED IRON & STEEL CO.(CONT'D)				
Miscellaneous items	Lot	1	$ 32.96	$ 33.00
Material				$ 2,463.00
Installation labor				911.00
Installation material				37.00
W. E. Co. Engineering				185.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,647.00
CUYAHOGA COUNTY COURT HOUSE				
No. 4, 5 panel, 2 position, 1500 line P.B.X. sections	Each	2	$435.00	$ 870.00
Cable turning section	"	1	135.00	135.00
Distributing frame casing	"	1	75.00	75.00
End panel	"	2	75.00	150.00
Subs.multiple-with relay (3 panel)	"	40	5.2765	211.00
Subs.multiple-less relays (3 panel)	"	140	4.474	626.00
O. G. Trunks (3 panel)	"	50	30.75	1,538.00
Cord circuits	"	60	29.324	1,759.00
Operator's positions	"	4	40.44	162.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	186.47	186.00
Main distributing frame	"	1	60.00	60.00
Wire and cable	"	1	111.24	111.00
Power plant	"	1	283.58	284.00
Miscellaneous items	"	1	165.34	165.00
Material				$ 6,345.00
Installation labor				2,348.00
Installation material				95.00
W. E. Co. Engineering				476.00
Freight and cartage				63.00
Contingencies				63.00
Total				$ 9,390.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARD				
CLEVELAND (CONT'D)				
EAST OHIO GAS COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	4	$ 322.27	$ 1,289.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	90	3.7678	339.00
Outgoing trunks (3 panel)	"	30	25.596	768.00
Cord circuits	"	60	21.52	1,291.00
Operators positions	"	4	25.44	102.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	89.21	89.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	61.12	61.00
Power Plant	"	1	463.65	464.00
Miscellaneous items	"	1	53.96	54.00
Material				$ 4,746.00
Installation labor				1,756.00
Installation material				71.00
W. E. Co. Engineering				356.00
Freight and cartage				47.00
Contingencies				47.00
Total				$ 7,023.00
FEDERAL RESERVE BANK				
No. 600C, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	875.00	1,750.00
Cable turning section	"	1	285.00	285.00
Distributing frame casing	"	1	73.00	73.00
End panels	"	2	16.00	32.00
Separating panels	"	3	8.50	26.00
Subs.multiple-with relays (3 panel)	"	10	3.492	35.00
Subs.multiple-less relays (3 panel)	"	90	2.05466	185.00
Outgoing trunks (1)	"	20	6.81	136.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
FEDERAL RESERVE BANK (CONT'D)				
Cord circuits	Each	30	$31.126	$ 934.[illegible]
Operator's positions	"	2	35.95	72.[illegible]
Night alarm circuits	"	1	3.92	4.[illegible]
Fuse alarm circuits	"	1	8.07	8.[illegible]
Miscellaneous in sections	Lot	1	92.02	92.[illegible]
Main distributing frame	"	1	60.00	60.[illegible]
Wire and cable	"	1	110.14	110.[illegible]
Miscellaneous items	"	1	40.15	40.[illegible]
Material				$ 3,842.[illegible]
Installation labor				1,422.[illegible]
Installation material				58.[illegible]
W. E. Co. Engineering				288.[illegible]
Freight and cartage				38.[illegible]
Contingencies				38.[illegible]
Total				$ 5,685.[illegible]
FISHER BODY-OHIO COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.[illegible]
Main frame casing	"	1	34.00	34.[illegible]
Cable turning section	"	1	60.00	60.[illegible]
End panels	"	2	55.00	110.[illegible]
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.[illegible]
Subs.multiple-less relays (3 panel)	"	90	1.9137	172.[illegible]
Outgoing trunks (3 panel)	"	20	22.04	441.[illegible]
Cord circuits	"	30	21.52	646.[illegible]
Operator's positions	"	2	25.44	51.[illegible]
Night alarm circuit	"	1	6.85	7.[illegible]
Fuse alarm circuit	"	1	6.28	6.[illegible]
Miscellaneous in sections	Lot	1	73.08	73.[illegible]
Main distributing frame	"	1	36.00	36.[illegible]
Wire and cable	"	1	25.35	25.[illegible]

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
FISHER BODY-OHIO CO. (CONT'D)				
Miscellaneous items	Lot	1	$ 32.96	$ 33.00
Material				$ 2,375.00
Installation labor				879.00
Installation material				36.00
W. E. Co. Engineering				178.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,516.00
GLIDDEN COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casings	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	90	1.9137	172.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	68.00	68.00
Power plant	"	1	215.75	216.00
Miscellaneous items	"	1	32.96	33.00
Material				$ 2,625.00
Installation labor				971.00
Installation material				39.00
W. E. Co. Engineering				197.00
Freight and cartage				26.00
Contingencies				26.00
Total				$ 3,884.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
GRASSELLI CHEMICAL COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$ 322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	110	1.62836	1,791.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	266.40	266.00
Miscellaneous items	"	1	11.96	12.00
Material				$ 4,205.00
Installation labor				1,556.00
Installation material				63.00
W. E. Co. Engineering				315.00
Freight and cartage				42.00
Contingencies				42.00
Total				$ 6,223.00
HALLE BROTHERS COMPANY Huron and Euclid.				
No. 4, 5 panel, 2 position, 1500 line P.B.X. sections	Each	4	435.00	1,740.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subs.multiple - with relay (4 panel)	"	15	7.3915	111.00
Subs.multiple - less relay (4 panel)	"	305	6.589	2,010.00
Outgoing trunks (4 panel)	"	65	36.91	2,399.00
Cord circuits	"	120	29.324	3,519.00
Operator positions	"	8	40.44	324.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuits	"	1	6.53	6.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
HALLE BROS. CO. (CONT'D)				
Miscellaneous in sections	Lot	1	$ 312.94	$ 313.00
Main distributing frame	"	1	72.00	72.00
Wire and cable	"	1	306.21	306.00
Power plant	"	1	1,364.42	1,364.00
Cable rack	"	1	35.50	36.00
Miscellaneous items	"	1	102.06	102.00
Material				$ 12,521.00
Installation labor				4,633.00
Installation material				188.00
W. E. Co. Engineering				939.00
Freight and cartage				125.00
Contingencies				125.00
Total				$ 18,531.00
HIGBEE COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	4	322.27	1,289.00
Distributing frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	130	3.6451	474.00
Outgoing trunks (3 panel)	"	40	25.08	1,003.00
Cord circuits	"	60	21.52	1,291.00
Operators positions	"	4	25.44	102.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	102.71	103.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	82.16	82.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
HIGBEE COMPANY (CONT'D)				
Miscellaneous items	Lot	1	$ 64.46	$ 64.00
Material				$ 4,697.00
Installation labor				1,738.00
Installation material				70.00
W. E. Co. Engineering				352.00
Freight and cartage				47.00
Contingencies				47.00
Total				$ 6,951.00
HOLLENDEN HOTEL				
No. 4, 5 panel, 2 position, 1500 line P.B.X. sections	Each	3	435.00	1,305.00
Cable turning section	"	1	150.00	150.00
End panel	"	1	75.00	75.00
Subscriber multiple (5 panel)	"	1,000	3.051	3,051.00
Outgoing trunks (5 panel)	"	30	28.845	865.00
Cord circuits	"	50	29.324	1,466.00
Operators positions	"	6	40.49	243.00
Night alarm circuit	"	1	9.20	9.00
Fuse alarm circuit	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	275.96	276.00
Wire and cable	"	1	457.99	458.00
Miscellaneous items	"	1	103.66	104.00
Chief operator's desk	"	1	86.00	86.00
Material				$ 8,095.00
Installation labor				2,995.00
Installation material				121.00
W. E. Co. Engineering				609.00
Freight and cartage				81.00
Contingencies				81.00
Total				$11,980.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
HOTEL CLEVELAND				
No. 4, 7 panel, 2 position, 1500 line P.B.X. sections	Each	3	$ 463.00	$ 1,395.00
Distributing frame casing (special)	"	1	675.00	675.00
End panel	"	2	75.00	75.00
Cable turning section	"	1	75.00	150.00
Answering jacks	"	1,060	1.4575	1,545.00
Subscriber multiple (4 panel)	"	1,280	3.87975	4,966.00
Incoming trunks (4 panel)	"	20	34.275	686.00
Outgoing trunks (4 panel)	"	20	29.749	595.00
Cord circuits	"	90	29.324	2,639.00
Operator's positions	"	6	44.48	267.00
Night alarm circuit	"	1	9.20	9.00
Fuse alarm circuit	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	196.01	196.00
Main distributing frame	"	1	240.00	240.00
Wire and cable	"	1	930.37	930.00
Power plant	"	1	782.16	782.00
Cable racks	"	1	52.05	52.00
Intermediate frame	"	1	160.00	160.00
Chief operator's desk	"	1	272.62	273.00
Miscellaneous items	"	1	156.67	157.00
Material				$ 15,799.00
Installation labor				5,846.00
Installation material				237.00
W. E. Co. Engineering				1,185.00
Freight and cartage				158.00
Contingencies				158.00
Total				$ 23,383.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
HOTEL STATLER				
No. 4, 7 panel, 2 position, 1500 line P.B.X. sections	Each	3	$465.00	$ 1,395.00
Distributing frame casing (special)	"	1	705.00	705.00
Cable turning section	"	1	None	
End panels	"	2	75.00	150.00
Answering jacks	"	1,120	1.4575	1,632.00
Subscriber multiple (4 panel)	"	1,180	4.009	4,731.00
Incoming trunks (3 panel)	"	20	30.92	618.00
Outgoing trunks (4 panel)	"	30	34.27	1,028.00
Cord circuits	"	90	29.324	2,639.00
Operator's positions	"	6	44.48	267.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuit	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	197.38	197.00
Main distributing frame	"	1	220.00	220.00
Wire and cable	"	1	1,090.49	1,090.00
Power plant	"	1	1,026.00	1,026.00
Cable racks	"	1	45.96	46.00
#6 Chief operator's desk	"	1	227.00	227.00
Information desk	"	1	27.12	27.00
Miscellaneous items	"	1	192.20	192.00
Material				$ 16,206.00
Installation labor				5,996.00
Installation material				243.00
W. E. Co. Engineering				1,215.00
Freight and cartage				162.00
Contingencies				162.00
Total				$ 23,984.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
HOTEL WINTON -				
No. 4, 7 panel, 2 position, 1500 line P.B.X. sections	Each	2	$465.00	$ 930.00
Distributing frame casing (special)	"	1	705.00	705.00
Cable turning section	"	1	None	-
End panels	"	2	75.00	150.00
Answering jacks	"	700	1.4575	1,020.00
Subs.multiple (4 panel)	"	680	2.59715	1,766.00
Incoming trunks (4 panel)	"	20	33.085	662.00
Outgoing trunks (4 panel)	"	10	28.757	288.00
Cord circuits	"	60	29.324	1,759.00
Operators positions	"	4	48.52	194.00
Night alarm circuit	"	1	9.20	9.00
Fuse alarm circuit	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	163.50	164.00
Main distributing frame	"	1	220.00	220.00
Wire and cable	"	1	842.58	843.00
Power plant	"	1	1,034.94	1,035.00
Cable rack	"	1	30.36	30.00
Miscellaneous items	"	1	97.10	97.00
Material				$ 9,979.00
Installation labor				3,692.00
Installation material				150.00
G. E. Co. Engineering				748.00
Freight and cartage				100.00
Contingencies				100.00
Total				$ 14,769.00
LAKESIDE HOSPITAL				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Cable turning sections	"	1	60.00	60.00
End panel	"	1	55.00	55.00
Subs.multiple - with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	130	1.90346	247.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
LAKESIDE HOSPITAL (CONT'D)				
Outgoing trunks (1)	Each	20	$22.04	$ 441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	58.27	58.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	105.20	105.00
Miscellaneous items	"	1	32.29	32.00
Material				$ 2,425.00
Installation labor				897.00
Installation material				36.00
W. E. Co. Engineering				182.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,588.00
MAY COMPANY				
No. 4, 5 panel, 2 position, 1500 line line P.B.X. Sections	Each	5	435.00	2,175.00
Distributing frame casing	"	1	225.00	225.00
Cable turning section	"	2	135.00	270.00
End panels	"	2	75.00	150.00
Subs.multiple-with relays (3 panel)	"	10	9.01264	90.00
Subs.multiple-less relays (3 panel)	"	350	8.21014	2,874.00
Outgoing trunks (3 panel)	"	100	33.954	3,395.00
Cord circuits	"	150	29.324	4,399.00
Operator's positions	"	10	40.44	404.00
Night alarm circuit	"	1	9.20	9.00
Fuse alarm circuit	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	412.64	413.00
Main distributing frame	"	1	261.08	261.00
Cable racks	"	1	52.20	52.00
Wire and cable	"	1	1,306.26	1,306.00

D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
MAY COMPANY (CONT'D)				
ver plant	Lot	1	$ 140.50	$ 140.00
ef operator's desk	"	1	297.88	298.00
cellaneous items	"	1	146.49	146.00
erial				
tallation labor				$ 1,614.00
llation material				597.00
. Co. Engineering				24.00
ght and cartage				121.00
ingencies				16.00
otal				16.00
				$ 2,388.00
T. SINAI HOSPITAL				
, 2 panel, 1 position, 640				
ine P.B.X. sections	Each	2	322.27	645.00
frame casing	"	1	34.00	34.00
anels	"	2	55.00	110.00
multiple-with relays (3 panel)	"	20	3.5845	72.00
multiple-less relays (3 panel)	"	180	1.936	348.00
ing trunks (3 panel)	"	20	22.04	441.00
circuits	"	30	21.52	646.00
tor's positions	"	2	25.44	51.00
alarm circuits	"	1	6.85	7.00
alarm circuits	"	1	6.28	6.00
llaneous in sections	Lot	1	63.60	64.00
istributing frame	"	1	36.00	36.00
nd cable	"	1	136.00	136.00
llaneous items	"	1	32.96	33.00
al				
lation labor				$ 2,699.00
lation material				999.00
g. Engineering				41.00
and cartage				202.00
encies				27.00
l				27.00
				$ 3,995.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
NATIONAL CARBON COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. section	Each	3	$322.27	$ 967.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	40	3.5845	143.00
Subs.multiple-less relays (3 panel)	"	260	2.782	723.00
Outgoing trunks (3 panel)	"	30	23.56	707.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	94.61	95.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	113.39	113.00
Power plant	"	1	272.32	272.00
Miscellaneous items	"	1	52.46	52.00
Material				$ 4,369.00
Installation labor				1,617.00
Installation material				66.00
W. E. Co. Engineering				328.00
Freight and cartage				44.00
Contingencies				44.00
Total				$ 6,468.00
NATIONAL LAMP WORKS (NELA PARK)				
No. 4, 5 panel, 2 position, 1500 line P.B.X. sections	Each	2	435.00	870.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subs.multiple-with relays (4 panel)	"	63	4.25632	268.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
NAT'L LAMP WORKS (NELA PARK)(CONT'D)				
Subs.multiple-less relays (4 panel)	Each	277	$3.45382	$ 957.00
Outgoing trunks (4 panel)	"	40	29.205	1,168.00
Cord circuits	"	68	29.324	1,994.00
Operator's position	"	4	40.44	162.00
Night alarm circuit	"	1	9.20	9.00
Fuse alarm circuit	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	225.63	226.00
Wire and cable	"	1	120.69	121.00
Power plant	"	1	849.03	849.00
Miscellaneous items	"	1	111.59	112.00
Material				$ 6,953.00
Installation labor				2,573.00
Installation material				104.00
G. E. Co. Engineering				521.00
Freight and cartage				70.00
Contingencies				70.00
Total				$ 10,291.00
NATIONAL LAMP WORKS				
E. 45th and Haugh.				
No. 4, 5 panel, 2 position, 1500				
line P.B.X. section	Each	1	435.00	435.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subs.multiple-with relays (3 panel)	"	5	3.5845	18.00
Subs.multiple-less relays (3 panel)	"	115	2.3406	269.00
Outgoing trunks (3 panel)	"	13	27.622	359.00
Cord circuits	"	30	29.324	880.00
Operator's position	"	2	40.44	81.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuits	"	1	6.53	7.00
Miscellaneous in section	Lot	1	104.72	105.00
Wire and cable	"	1	84.47	84.00
Cable racks	"	1	4.80	5.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
NATIONAL LAMP WORKS E.45th and Haugh. (CONT'D)				
Miscellaneous items	Lot	1	$46.01	$ 46.00
Material				2,508.00
Installation labor				928.00
Installation material				38.00
W. E. Co. Engineering				188.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,712.00
NATIONAL MALLEABLE CASTINGS CO.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	30	3.5845	108.00
Subs.multiple-less relays (3 panel)	"	120	1.717	206.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	102.00	102.00
Miscellaneous items	"	1	32.96	33.00
Material				$ 2,549.00
Installation labor				943.00
Installation material				38.00
W. E. Co. Engineering				191.00
Freight and cartage				28.00
Contingencies				25.00
Total				$ 3,774.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
NEW YORK CENTRAL R. R. CO. E15th and Broadway.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	$ 322.27	$ 967.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panel	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	30	3.5845	108.00
Subs.multiple-less relays (3 panel)	"	150	2.782	417.00
Outgoing trunks (3 panel)	"	40	23.56	942.00
Toll trunks (1)	"	4	20.93	84.00
Local cord circuits	"	45	21.52	968.00
Toll cord circuits	"	4	33.20	133.00
Operator's positions	"	3	25.44	76.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	101.86	102.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	128.27	128.00
Power plant	"	1	303.94	304.00
Miscellaneous	"	1	115.74	116.00
Material				$ 4,598.00
Installation labor				1,701.00
Installation material				70.00
W. E. Co. Engineering				345.00
Freight and cartage				46.00
Contingencies				46.00
Total				$ 6,806.00
NEW YORK CENTRAL R. R. CO. W. 3rd and St. Clair.				
No. 10, 2 panel, 1 position, 1600 line section frameworks	Each	8	155.00	1,240.00
Cable turning section, 19"	"	1	58.30	58.00
Cable turning section, 29"	"	1	70.00	70.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
NEW YORK CENTRAL R. R. CO. W.3rd & St.Clair (Cont'd)				
Answering jacks - primary	Each	220	$ 2.2945	$ 505.00
Answering jacks - secondary	"	200	1.1695	234.00
Subs.multiple (4 panel)	"	220	4.1355	910.00
O.G.Trunk relays,per C.D.465B	"	20	12.2661	245.00
Outgoing trunks (4 panel)	"	80	2.8575	229.00
Incoming trunks (3)	"	40	22.730	909.00
Toll trunks - first section	"	20	8.73	175.00
Toll trunks beyond first section	"	10	2.906	29.00
Cord circuits T-61337	"	57	23.728	1,352.00
Cord circuits, T-405726	"	30	24.156	725.00
Toll cord circuits	"	19	66.076	1,255.00
Operator's position - local	"	5	25.02	125.00
Operator's position - toll	"	3	43.837	132.00
Night alarm circuit	"	1	6.72	7.00
Fuse alarm circuit	"	1	13.75	14.00
Repeater cord circuits	"	2	303.49	607.00
Repeater rack	Lot	1	733.02	733.00
Repeater cord test circuit	"	1	151.61	152.00
Miscellaneous in section	"	1	347.22	347.00
Main distributing frame	"	1	103.20	103.00
Wire and cable	"	1	548.12	548.00
Relay rack	"	1	18.92	19.00
Coil rack	"	1	67.20	67.00
Cable rack	"	1	56.60	57.00
Power plant	"	1	2,278.34	2,278.00
Intermediate distributing frame	"	1	66.00	66.00
Repeater cord test rack	"	1	228.39	228.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
NEW YORK CENTRAL R.R.CO. W. 3rd & St. Clair (Cont'd)				
Monitor desk	Lot	1	$62.25	$ 62.00
Miscellaneous items	"	1	416.04	416.00
Material				$13,897.00
Installation labor				5,142.00
Installation material				209.00
W. E. Co. Engineering				1,042.00
Freight and cartage				139.00
Contingencies				139.00
Total				$20,568.00
NEW YORK CENTRAL R. R. CO. Collinwood Shops.				
No. 4, 5 panel, 2 position, 1500 line P.B.X. section	Each	1	435.00	435.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subs.multiple-with relays (3 panel)	"	80	3.5845	287.00
Subs.multiple-less relays (3 panel)	"	40	1.513	61.00
Trunk multiple (3 panel)	"	30	25.651	770.00
Toll line circuits	"	2	10.58	21.00
Cord circuits	"	31	29.324	909.00
Operator's positions	"	2	40.44	81.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuits	"	1	6.53	7.00
Miscellaneous in section	Lot	1	155.63	156.00
Main distributing frame	"	1	83.00	83.00
Wire and cable	"	1	159.92	160.00
Cable racks	"	1	10.00	10.00
Miscellaneous items	"	1	178.85	179.00
Material				$ 3,378.00
Installation labor				1,250.00
Installation material				51.00
W. E. Co. Engineering				253.00
Freight and cartage				34.00
Contingencies				34.00
Total				$ 5,000.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduct. Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
NEW YORK, CHICAGO & ST. LOUIS R. R. COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	4	$ 322.27	$ 1,289.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	70	.4.4305	310.00
Subs.multiple-less relays (3 panel)	"	110	3.628	399.00
Outgoing trunks (3 panel)	"	40	25.08	100.00
Toll trunk circuits	"	2	9.27	19.00
Toll line message circuits	Lot	1	55.23	55.00
Tie trunk circuits (3 panel)	Each	3	26.616	80.00
Local cord circuits	"	56	21.52	1,205.00
Toll cord circuits	"	4	46.53	186.00
Operator's positions	"	4	25.44	102.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	134.03	134.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	75.80	75.00
Relay rack	"	1	33.66	34.00
Miscellaneous items	"	1	53.96	54.00
Material				$ 4,295.00
Installation labor				1,589.00
Installation material				64.00
W. E. Co. Engineering				323.00
Freight and cartage				43.00
Contingencies				43.00
Total				$ 6,357.00
OTIS & COMPANY Cuyahoga Building.				
No. 4, 2 panel, 1 position, 640 line P.B.X.switchboard sections	Each	3	322.27	967.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
OTIS & COMPANY (CONT'D)				
Subs. multiple-less relays (3 panel)	Each	110	$ 1.6397	$ 180.00
Outgoing trunks (3 panel)	"	35	23.56	825.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	90.92	91.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	102.86	103.00
Miscellaneous items	"	1	111.16	111.00
Material				$ 3,610.00
Installation labor				1,336.00
Installation material				54.00
W. E. Co. Engineering				271.00
Freight and cartage				36.00
Contingencies				36.00
Total				$ 5,343.00
PATTISON, W. M. SUPPLY CO.				
777 Rockwell, S. E.				
No. 4, 2 panel, 1 position, 640 line P.B.X. section	Each	2	322.27	645.00
Distributing frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	50	1.513	76.00
Outgoing trunks (3 panel)	"	20	20.52	410.00
Cord circuits	"	30	21.52	646.00
Operators positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	40.80	41.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
PATTISON,W.M.SUPPLY CO.(CONT'D)				
Miscellaneous items	Lot	1	$ 32.96	$ 33.00
Material				$2,255.00
Installation labor				834.00
Installation material				34.00
W. E. Co. Engineering				169.00
Freight and cartage				23.00
Contingencies				23.00
Total				$3,338.00
PEERLESS MOTOR CAR COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning sections	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	20	3.5845	72.00
Subs.multiple-less relays (3 panel)	"	100	1.7668	177.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	3	25.44	76.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	212.47	212.00
Power plant	"	1	253.84	254.00
Miscellaneous items	"	1	32.96	33.00
Material				$ 2,873.00
Installation labor				1,063.00
Installation material				43.00
W. E. Co. Engineering				215.00
Freight and cartage				29.00
Contingencies				29.00
Total				$ 4,252.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
PENNA. R. R. SYSTEM 5713 Euclid Ave.				
No. 601, 2 panel, 1 position, 640 line P.B.X. sections	Each	4	$ 155.00	$ 620.00
Cable turning section	"	1	88.00	88.00
End panel	"	1	40.00	40.00
Answering jacks	"	240	2.977	714.00
Subscriber multiple (3 panel)	"	240	1.7042	409.00
Outgoing trunks (3 panel)	"	40	22.00	880.00
Toll trunks (1)	"	13	7.332	95.00
Ring down tie trunks	"	5	21.498	107.00
Trunk answering jacks	"	40	1.465	59.00
Cord circuits - toll	"	12	40.3483	484.00
Cord circuits - local	"	45	20.1363	906.00
Operator's position - toll	"	1	30.81	31.00
Operator's position - local	"	3	23.19	70.00
Night alarm circuits	"	1	4.50	4.00
Fuse alarm circuits	"	1	3.80	4.00
Miscellaneous in sections	Lot	1	138.25	138.00
Main distributing frame	"	1	38.40	38.00
Power plant	"	1	532.51	533.00
Relay rack	"	1	22.00	22.00
Cable rack	"	1	56.70	57.00
Coil rack	"	1	56.70	57.00
Wire and cable	"	1	215.20	215.00
Intermediate distributing frame	"	1	80.00	80.00
Miscl. equipment, frames and racks	"	1	235.34	235.00
Miscellaneous items	"	1	81.90	82.00
Material				$ 5,968.00
Installation labor				2,208.00
Installation material				88.00
E. E. Co. Engineering				448.00
Freight and cartage				60.00
Contingencies				60.00
Total				$ 8,832.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
PICKANDS-MATHER COMPANY				
No. 4, 2 panels, 1 position, 640 line P.B.X. sections	Each	2	$322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple less relays (3 panel)	"	90	1.936	174.00
Outgoing trunks (3 panel)	"	25	2.1442	54.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	145.61	146.00
Miscellaneous items	"	1	32.96	33.00
Material				$ 2,102.00
Installation labor				777.00
Installation material				32.00
W. E. Co. Engineering				158.00
Freight and cartage				21.00
Contingencies				21.00
Total				3,111.00
PLAIN DEALER PUBLISHING CO. Superior & E. 6th.				
No. 4, 2 panel, 1 position, 640 lines P.B.X. sections	Each	4	322.27	1,289.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	160	3.7126	594.00
Outgoing trunks (3 panel)	"	50	25.384	1,269.00
Cord circuits	"	60	21.52	1,291.00
Operator's position	"	4	25.44	102.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	78.00	78.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
PLAIN DEALER PUBLISHING CO.(CONT'D)				
Main distributing frame	Lot	1	$102.09	$ 102.00
Wire and cable	"	1	205.86	206.00
Power plant	"	1	118.32	118.00
Miscellaneous items	"	1	209.47	209.00
Material				$ 5,417.00
Installation labor				2,004.00
Installation material				81.00
W. E. Co. Engineering				496.00
Freight and cartage				54.00
Contingencies				54.00
Total				$ 8,016.00
SCRIPPS PUBLISHING COMPANY				
Rockwell and E. 9th.				
No. 600C, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	875.00	2,625.00
Cable turning section	"	1	285.00	285.00
Main frame casing	"	1	73.00	73.00
End panels	"	2	16.00	32.00
Separating panels	"	4	8.50	34.00
Subs.multiple-with relays (3 panel)	"	17	3.492	59.00
Subs.multiple-less relays (3 panel)	"	83	2.703	224.00
Outgoing trunks (3 panel)	"	35	9.59	336.00
Cord circuits	"	45	31.126	1,401.00
Operator's positions	"	3	32.65	98.00
Night alarm circuits	"	1	3.92	4.00
Fuse alarm circuits	"	1	8.07	8.00
Long line circuits	"	10	18.877	189.00
Miscellaneous in sections	Lot	1	139.04	139.00
Main distributing frame	"	1	60.00	60.00
Wire and cable	"	1	40.99	41.00
Power plant	"	1	201.88	202.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
SCRIPPS PUBLISHING CO.(CONT'D)				
Miscellaneous items	Lot	1	$ 144.39	$ 144.00
Material				$ 5,954.00
Installation labor				2,203.00
Installation material				89.00
W. E. Co. Engineering				447.00
Freight and cartage				60.00
Contingencies				60.00
Total				$ 8,813.00
SHERWIN-WILLIAMS CO.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	120	1.936	232.00
Outgoing trunks (1)	"	10	20.52	205.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	177.13	177.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	59.08	59.00
Miscellaneous items	"	1	33.34	33.00
Material				$ 2,334.00
Installation labor				865.00
Installation material				35.00
W. E. Co. Engineering				175.00
Freight and cartage				23.00
Contingencies				23.00
Total				$ 3,455.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
STANDARD OIL COMPANY				
East Ohio Gas Building.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel),	"	20	3.5845	72.00
Subs.multiple-less relays (3 panel)	"	100	1.7668	177.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuit	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	81.60	82.00
Miscellaneous items	"	1	33.56	34.00
Material				$ 2,465.00
Installation labor				912.00
Installation material				37.00
W. E. Co. Engineering				185.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,649.00
STERLING & WELCH COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	322.27	967.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs. multiple-with relays (3 panel)	"	20	3.5845	72.00
Subs.multiple-less relays (3 panel)	"	110	1.2671	139.00
Outgoing trunks (3 panel)	"	30	23.56	707.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	110.49	110.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
STERLING & WELCH CO. (CONT'D)				
Main distributing frame	Lot	1	$ 36.00	$ 36.00
Wire and cable	"	1	52.99	53.00
Power plant	"	1	199.09	199.00
Miscellaneous items	"	1	43.56	44.00
Material				$ 3,588.00
Installation labor				1,328.00
Installation material				54.00
W. E. Co. Engineering				269.00
Freight and cartage				36.00
Contingencies				36.00
Total				$ 5,311.00
STRONG, CARLISLE & HAMMOND				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	50	1.7688	88.00
Outgoing trunks (3 panels)	"	20	22.04	441.00
Cord circuit	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in section	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	74.44	74.00

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
STRONG, CARLISLE & HAMMOND (CONT'D)				
Miscellaneous items	Lot	1	$32.96	$ 33.00
Material				$ 2,331.00
Installation labor				862.00
Installation material				35.00
W. E. Co. Engineering				175.00
Freight and cartage				23.00
Contingencies				23.00
Total				$ 3,449.00
WM. TAYLOR & SONS COMPANY				
8th floor, 630 Euclid Ave.				
No. 4, 2 panel, 1 position, 640 line				
P.B.X. sections	Each	6	322.27	1,934.00
Cable turning section	"	1	60.00	60.00
End panels	"	1	55.00	55.00
Subs.multiple-with relays (3 panel)	"	10	6.1225	61.00
Subs.multiple-less relays (3 panel)	"	230	5.320	1,224.00
Outgoing trunks (3 panel)	"	60	29.64	1,778.00
Cord circuits	"	90	21.52	1,937.00
Operator's positions	"	6	25.44	153.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	128.12	128.00
Main distributing frame	"	1	101.10	101.00
Wire and cable	"	1	168.90	169.00
Power plant	"	1	166.65	167.00
Miscellaneous items	"	1	63.00	63.00
Material				$ 7,843.00
Installation labor				2,902.00
Installation material				118.00
W. E. Co. Engineering				588.00
Freight and cartage				78.00
Contingencies				78.00
Total				$ 11,607.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
TELLING-BELLE VERNON CO. 3825 Cedar.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	90	1.8248	164.00
Outgoing trunks (3 panel)	"	30	21.6725	650.00
Ring down tie trunks (1)	"	5	21.47	107.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	186.60	187.00
Miscellaneous items	"	1	243.97	244.00
Material				$ 3,047.00
Installation labor				1,127.00
Installation material				46.00
W. E. Co. Engineering				229.00
Freight and cartage				30.00
Contingencies				30.00
Total				$ 4,509.00
W. S. TYLER COMPANY				
No. 4, 2 panel, 1 position, 640 lines, P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	60	3.5845	215.00
Subs.multiple-less relays (3 panel)	"	70	2.405	168.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
W. S. TYLER CO. (CONT'D)				
Main distributing frame	Lot	1	$36.00	$ 36.00
Wire and cable	"	1	88.40	88.00
Miscellaneous items	"	1	33.56	34.00
Material				$ 2,605.00
Installation labor				964.00
Installation material				39.00
W. E. Co. Engineering				195.00
Freight and cartage				26.00
Contingencies				26.00
Total				$ 3,855.00
U. S. POST OFFICE-CUSTOM HOUSE				
No. 4, 5 panel, 2 position, 1500 line P.B.X. sections	Each	1	435.00	435.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subs.multiple-with relays (3 panel)	"	5	3.5845	18.00
Subs.multiple-less relays (3 panel)	"	95	3.1837	302.00
Outgoing trunks (3 panel)	"	20	27.67	553.00
Cord circuits	"	30	29.324	880.00
Operator's positions	"	2	40.44	81.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuits	"	1	6.53	7.00
Miscellaneous in section	Lot	1	63.79	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	46.32	46.00
Miscellaneous items	"	1	47.64	48.00
Material				$ 2,689.00
Installation labor				995.00
Installation material				40.00
W. E. Co. Engineering				202.00
Freight and cartage				27.00
Contingencies				27.00
Total				$ 3,980.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
WADE PARK MANOR				
No. 4, 2 panel, 1 position, 640 line P.B.X. Sections	Each	2	$322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning sections	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	260	1.9	494.00
Outgoing trunks (1)	"	20	20.52	410.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	115.60	116.00
Miscellaneous items	"	1	52.46	53.00
Material				$ 2,731.00
Installation labor				1,010.00
Installation material				41.00
W. E. Co. Engineering				205.00
Freight and cartage				27.00
Contingencies				27.00
Total				$ 4,041.00
WARNER & SWAZEY COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	90	1.936	174.00
Outgoing trunks (3 panel)	"	10	20.52	205.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
BARNER & SWAZEY COMPANY (CONT'D)				
Fuse alarm circuit	Each	1	$ 6.28	$ 6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	192.67	193.00
Miscellaneous items	"	1	32.96	33.00
Material				$ 2,300.00
Installation labor				851.00
Installation material				35.00
W. E. Co. Engineering				173.00
Freight and cartage				23.00
Contingencies				23.00
Total				$ 3,405.00
WELFARE FEDERATION				
No. 600C, 2 panel, 1 position, 640 line P.B.X.sections	Each	2	875.00	1,750.00
Cable turning sections	"	1	285.00	285.00
Main frame casing	"	1	73.00	73.00
End panels	"	2	16.00	32.00
Separating panels	"	3	8.50	26.00
Subs.multiple-with relays (3 panel)	"	19	3.492	66.00
Subs.multiple -less relays(3 panel)	"	121	2.2368	271.00
Outgoing trunks (1)	"	30	7.02	211.00
Ring down tie trunks	"	5	21.24	106.00
Cord circuits	"	30	31.126	934.00
Operator's positions	"	2	35.95	72.00
Night alarm circuits	"	1	3.92	4.00
Fuse alarm circuits	"	1	8.07	8.00
Miscellaneous in section	Lot	1	76.21	76.00
Main distributing frame	"	1	60.00	60.00
Wire and cable	"	1	29.12	29.00
Power plant	"	1	193.93	194.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduct Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
WELFARE FEDERATION (CONT'D)				
Miscellaneous items	Lot	1	$94.12	$ 94.12
Material				$ 4,291.00
Installation labor				1,568.00
Installation material				64.00
W. E. Co. Engineering				321.00
Freight and cartage-				43.00
Contingencies				43.00
Total				$ 6,351.00
WESTERN UNION TELEGRAPH COMPANY 4th Floor, Rose Building.				
No. 4, 5 panel, 2 position, 1500 lines, P.B.X. section	Each	1	435.00	435.00
Distributing frame cabling	"	1	150.00	150.00
End panel	"	2	75.00	150.00
Subs.multiple-with relays (3 panel)	"	100	3.5845	358.00
Subs.multiple-less relays (3 panel)	"	50	1.513	76.00
Outgoing trunks (3 panel)	"	50	25.4285	1,271.00
Cord circuits	"	34	26.37	897.00
Operator's position	"	2	40.44	81.00
Night alarm circuit	"	1	9.20	9.00
Fuse alarm circuit	"	1	6.53	7.00
Miscellaneous in section	Lot	1	145.01	145.00
Main distributing frame	"	1	70.00	70.00
Wire and cable	"	1	713.68	714.00
Power plant	"	1	493.57	494.00
Chief operator's desk	"	1	224.20	224.00
Miscellaneous in frames and racks	"	1	246.27	246.00
Miscellaneous items	"	1	8.60	9.00
Material				$ 5,[illegible]
Installation labor				1,[illegible]
Installation material				[illegible]
W. E. Co. Engineering				[illegible]
Freight and cartage				[illegible]
Contingencies				[illegible]
Total				$ [illegible]

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WHEELING & LAKE ERIE RR CO.				
No. 4, 2 panel, 1 position, 640 lines P.B.X. sections	Each	2	$ 322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	40	3.26725	131.00
Subs.multiple-less relays (3 panel)	"	40	1.513	61.00
Outgoing trunks (3 panel)	"	30	21.5333	646.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	89.43	89.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	51.06	51.00
Miscellaneous items	"	1	11.96	12.00
Material				$ 2,585.00
Installation labor				956.00
Installation material				39.00
W. E. Co. Engineering				194.00
Freight and cartage				26.00
Contingencies				26.00
Total				$ 3,826.00
WILLARD STORAGE BATTERY CO.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	322.27	967.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panel	"	2	55.00	110.00
Subs.multiple-with relays-(3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays-(3 panel)	"	180	2.782	501.00
Outgoing trunks (3 panel)	"	20	23.52	470.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	116.77	117.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
WILLARD STORAGE BATTERY CO.(CONT'D)				
Main distributing frame	Lot	1	$36.00	$ 36.00
Wire and cable	"	1	63.94	64.00
Miscellaneous items	"	1	43.66	44.00
Material				$ 3,496.00
Installation labor				1,294.00
Installation material				52.00
W. E. Co. Engineering				262.00
Freight and cartage				35.00
Contingencies				35.00
Total				$ 5,174.00
GEORGE WORTHINGTON COMPANY 802 St. Clair Ave., N. W.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	70	1.8755	131.00
Outgoing trunks (1)	"	25	20.52	513.00
Cord circuits	"	30	21.52	646.00
Operators position	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	54.40	54.00
Miscellaneous items	"	1	111.40	111.00
Material				$ 2,504.00
Installation labor				920.00
Installation material				36.00
W.E.Co. Engineering				184.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,714.00

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
COLUMBUS				
DESHLER HOTEL				
Broad & High Streets.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	$ 322.27	$ 967.00
Cable turning section	"	1	60.00	60.00
End panel	"	1	55.00	55.00
Subs.multiple-with relays (4 panel)	"	7	3.5845	25.00
Subs.multiple-less relays (4 panel)	"	513	2.150585	1,103.00
Outgoing trunks (4 panel)	"	30	22.5466	676.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in section	Lot	1	95.40	95.00
Main distributing frame	"	1	100.46	100.00
Wire and cable	"	1	161.92	162.00
Miscellaneous items	"	1	43.70	44.00
Material				$ 4,344.00
Installation labor				1,607.00
Installation material				65.00
N. E. Co. Engineering				326.00
Freight and cartage				43.00
Contingencies				43.00
Total				$ 5,428.00
NEW YORK CENTRAL R. R.				
No. 601C, 2 panel, 1 position, 640 lines P.B.X. sections	Each	2	155.00	310.00
Cable turning section	"	1	88.00	88.00
End panel	"	1	40.00	40.00
Subscriber multiple (4 panel)	"	80	2.977	238.00
Outgoing trunks (4 panel)	"	20	18.33	367.00
Toll trunks	"	20	7.332	147.00
Cord circuits - toll	"	17	40.3483	686.00
Cord circuits - local	"	15	20.1363	302.00
Operator's position - toll	"	1	40.3483	40.00
Operator's position - local	"	1	20.1363	20.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
COLUMBUS (CONT'D)				
NEW YORK CENTRAL R.R. (CONT'D)				
Night alarm circuit	Each	1	$ 4.50	$ 4.00
Fuse alarm circuit	"	1	3.80	4.00
Miscellaneous in sections	Lot	1	69.12	69.00
Main distributing frame	"	1	24.00	24.00
Power plant	"	1	282.35	282.00
Relay rack	"	1	13.20	13.00
Coil rack	"	1	12.60	13.00
Cable rack	"	1	15.00	15.00
Wire and cable	"	1	54.40	54.00
Miscellaneous items	"	1	39.10	39.00
Material				$ 2,755.00
Installation labor				1,019.00
Installation material				41.00
W. E. Co. Engineering				207.00
Freight and cartage				28.00
Contingencies				28.00
Total				$ 4,078.00
DAYTON				
DOMESTIC ENGINEERING COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	$ 322.27	$ 967.00
Cable turning section	"	1	60.00	60.00
End panels	"	1	55.00	55.00
Subs.multiple-with relays (4 panel)	"	30	3.5845	108.00
Subs.multiple-less relays (4 panel)	"	170	3.4604	588.00
Outgoing trunks (4 panel)	"	20	23.56	471.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
DAYTON (CONT'D)				
DOMESTIC ENGINEERING CO.(CONT'D)				
Night alarm circuit	Each	1	$ 6.85	$ 7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	95.40	95.00
Main distributing frame	"	1	40.00	40.00
Wire and cable	"	1	136.00	136.00
Miscellaneous items	"	1	28.16	28.00
Material				$ 3,605.00
Installation labor				1,334.00
Installation material				54.00
G. E. Co Engineering				270.00
Freight and cartage				36.00
Contingencies				36.00
Total				$5,335.00
DAYTON ENG.LAB.CO.-DELCO				
E. 2nd Street.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	322.27	967.00
Cable turning section	"	1	60.00	60.00
End panels	"	1	55.00	55.00
Subs.multiple-with relays (4 panel)	"	80	3.5845	287.00
Subs.multiple-less relays (4 panel)	"	80	1.513	121.00
Outgoing trunks (4 panel)	"	10	23.56	236.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in section	Lot	1	95.40	95.00
Main distributing frame	"	1	40.00	40.00
Wire and cable	"	1	108.80	109.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
DAYTON				
DAYTON ENG.LAB.CO.-DELCO (CONT'D)				
Miscellaneous items	Lot	1	32.96	33.00
Material				$ 3,060.00
Installation labor				1,132.00
Installation material				46.00
W. E. Co. Engineering				230.00
Freight and cartage				31.00
Contingencies				31.00
Total				$ 4,530.00
NATIONAL CASH REGISTER COMPANY Office Bldg., S. Main Street.				
No. 1, 6 panel, 2 position, 3,000 line switchboard sections	Each	2	394.00	788.00
Special end panel	"	1	14.00	14.00
End panel	"	1	60.00	60.00
Answering jacks	"	320	3.49	1,117.00
Subscriber multiple (3 panel)	"	300	2.367375	710.00
Outgoing trunks (3 panel)	"	15	2.74675	41.00
Cord circuits	"	68	36.186	2,461.00
Operator's positions	"	4	23.332	93.00
Incoming trunks	"	10	5.89	59.00
Night alarm circuits	"	1	8.29	8.00
Fuse al rm circuits	"	1	6.53	7.00
Miscl.equipment in sections	Lot	1	218.05	218.00
Main distributing frame	"	1	219.25	219.00
Intermediate frame	"	1	210.20	210.00
Relay racks	"	1	38.40	38.00
Cabinet for above frames and racks owned by subscriber.				
Coil racks	"	1	34.02	34.00
Fuse panel	"	1	64.80	65.00
Power plant	"	1	1,153.70	1,154.00
Cable racks	"	1	6.00	6.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
DAYTON (CONT'D)				
NATIONAL CASH REGISTER CO.(CONT'D)				
Wire and cable	Lot	1	$ 296.78	$ 297.00
Miscellaneous items	"	1	323.11	323.00
Material				$ 7,920.00
Installation labor				2,930.00
Installation material				119.00
W. E. Co. Engineering				594.00
Freight and cartage				79.00
Contingencies				79.00
Total				$ 11,721.00
MASSILLON				
CENTRAL STEEL COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	322.27	967.00
Cable turning section	"	1	60.00	60.00
End panel	"	1	55.00	55.00
Subs.multiple-with relays (4 panel)	"	20	3.5845	72.00
Subs.multiple-less relays (4 panel)	"	120	2.05621	247.00
Outgoing trunks (4 panel)	"	20	23.56	471.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	95.40	95.00
Main distributing frame	"	1	69.50	70.00
Wire and cable	"	1	108.80	109.00
Power plant	"	1	995.39	995.00
Cable racks	"	1	9.75	10.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
MASSILLON (CONT'D)				
CENTRAL STEEL CO. (CONT'D)				
Miscellaneous items	Lot	1	$ 82.43	$ 82.00
Material				$ 4,290.00
Installation labor				1,587.00
Installation material				64.00
W. E. Co. Engineering				322.00
Freight and cartage				43.00
Contingencies				43.00
Total				$ 6,349.00
STEUBENVILLE				
PENNSYLVANIA R. R. COMPANY				
No. 601C, 2 panel, 1 position, 640 line P.B.X. section	Each	1	155.00	155.00
Cable turning section	"	1	88.00	88.00
End panel	"	1	40.00	40.00
Subscriber multiple (1)	"	40	2.977	119.00
Outgoing trunks (1)	"	20	18.54	371.00
Toll trunks	"	10	7.33	73.00
Cord circuits	"	15	40.3483	605.00
Operator's positions	"	1	30.61	31.00
Night alarm circuits	"	1	4.50	4.00
Fuse alarm circuits	"	1	3.80	4.00
Miscellaneous in section	Lot	1	31.80	32.00
Main distributing frame	"	1	10.00	10.00
Power Plant	"	1	393.86	394.00
Wire and cable	"	1	27.20	27.00
Relay rack	"	1	23.76	24.00
Cable rack	"	1	15.16	15.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
STEUBENVILLE (CONT'D)				
PENNSYLVANIA R.R.CO.(CONT'D)				
Miscellaneous items	Lot	1	$ 8.60	$ 9.00
Material				$ 2,001.00
Installation labor				740.00
Installation material				30.00
W. E. Co. Engineering				150.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 2,961.00
TOLEDO				
BOODY HOUSE				
5 panel, 2 position, 1500 line P.B.X. switchboard sections (Sterling)	Each	1	435.00	435.00
Cable turning sections	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subscriber multiple (1 sect.)	"	180	2.3155	417.00
Outgoing trunks (1 sect.)	"	4	24.246	97.00
Cord circuits	"	10	29.324	293.00
Operator's positions	"	1	33.38	33.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuits	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	63.79	64.00
Main distributing frame	"	1	80.57	81.00
Wire and cable	"	1	122.40	122.00
Miscellaneous items	"	1	8.60	9.00
Material				$ 1,777.00
Installation labor				657.00
Installation material				27.00
W. E. Co. Engineering				133.00
Freight and cartage				18.00
Contingencies				18.00
Total				$ 2,630.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
TOLEDO (CONT'D)				
BOSTWICK-BROWN COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$322.27	$ 645.00
Cable turning section	"	1	60.00	60.00
End panel	"	1	55.00	55.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	47	2.11689	99.00
Outgoing trunks (1)	"	11	20.52	226.00
Ring down trunks (1)	"	2	26.61	53.00
Cord circuits	"	30	21.52	646.00
Operator's position	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	38.76	39.00
Miscellaneous items	"	1	17.20	17.00
Material				$ 2,040.00
Installation labor				755.00
Installation material				31.00
W. E. Co. Engineering				153.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 3,019.00
LaSALLE & KOCH COMPANY				
K.S.S.4 panel, 2 position, 200 line P.B.X. sections	Each	2	435.00	870.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subscriber multiple (4 panel)	"	140	2.782	389.00
Outgoing trunks (4 panel)	"	30	27.496	825.00
Cord circuits	"	60	29.324	1,759.00
Operator's positions	"	4	38.45	154.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuits	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	83.76	84.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
TOLEDO (CONT'D)				
LaSALLE & KOCH CO. (CONT'D)				
Main distributing frame	Lot	1	$60.00	$ 60.00
Power plant	"	1	289.02	289.00
Wire and cable	"	1	306.46	306.00
Relay racks	"	1	107.00	107.00
Cable racks	"	1	17.60	18.00
Miscellaneous items	"	1	67.35	67.00
Material				$ 5,104.00
Installation labor,				1,888.00
Installation material				77.00
W. E. Co. Engineering				383.00
Freight and cartage				51.00
Contingencies				51.00
Total				$ 7,554.00
NEW YORK CENTRAL R. R. CO.				
No. 10, 2 panel, 1 position, 1600 line sections, frameworks	Each	5	155.00	775.00
Cable turning section - wide	"	1	70.00	70.00
Cable turning section - narrow	"	1	40.00	40.00
Answering jacks	"	140	2.26	316.00
Subscriber multiple (4 panel)	"	140	3.5235	493.00
Outgoing trunks (4 panel)	"	40	3.936	157.00
Incoming trunks	"	40	10.96	438.00
Toll trunks - terminating	"	11	6.888	758.00
Toru toll trunks	"	2	24.21	48.00
Toll line message circuits	"	3	57.0533	171.00
Local cord circuits	"	55	29.481	1,621.00
Toll cord circuits	"	15	58.921	884.00
Operator's positions - toll	"	2	41.93	84.00
Operator's positions - local	"	3	23.0633	69.00
Night alarm circuits	"	1	6.72	7.00
Buse alarm circuits	"	1	13.95	14.00
Miscellaneous in sections	Lot	1	163.76	164.00
Main distributing frame	"	1	84.00	84.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
TOLEDO (CONT'D)				
NEW YORK CENTRAL R.R.CO.(CONT'D)				
Intermediate distributing frame	Lot	1	$66.00	$ 66.00
Power plant	"	1	2,326.47	2,326.47
Cable racks	"	1	30.40	30.40
Coil rack	"	1	29.40	29.40
Wire and cable	"	1	212.28	212.28
Miscellaneous items	"	1	177.52	178.00
Material				$ 9,034.00
Installation labor				3,393.00
Installation material				136.00
W. E. Co. Engineering				678.00
Freight and cartage				90.00
Contingencies				90.00
Total				$ 13,371.00
PENNSYLVANIA R. R. SYSTEM				
No. 601C, 2 panel, 1 position, 640 line P.B.X. section	Each	2	155.00	310.00
Cable turning section	"	1	88.00	88.00
End panel	"	1	40.00	40.00
Subscriber multiple (4 panel)	"	80	2.977	238.16
Outgoing trunks (4 panel)	"	22	18.54	408.00
Toll trunks	"	8	7.332	59.00
Cord circuits - toll	"	9	40.3483	363.00
Cord circuits - local	"	21	20.1363	423.00
Operator's positions	"	2	30.81	62.00
Night alarm circuit	"	1	4.50	4.00
Fuse alarm circuit	"	1	3.80	4.00
Miscellaneous in sections	Lot	1	78.45	78.00
Main distributing frame	"	1	66.00	66.00
Relay rack	"	1	44.00	44.00
Fuse panel	"	1	35.10	35.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
TOLEDO (CONT'D)				
PENNSYLVANIA R.R.SYSTEM (CONT'D)				
Cable rack	Lot	1	$36.00	$ 36.00
Wire and cable	"	1	80.00	80.00
Power plant	"	1	537.00	537.00
Miscellaneous items	"	1	127.83	128.00
Material				$ 3,003.00
Installation labor				1,111.00
Installation material				45.00
T. E. Co. Engineering				225.00
Freight and cartage				30.00
Contingencies				30.00
Total				$ 4,444.00
SECOR HOTEL				
-C, 6 panel, 2 position, 400 line P.B.X. section	Each	1	465.00	465.00
able turning section	"	1	135.00	135.00
nd panel	"	1	75.00	75.00
ubscriber multiple (1 sect.)	"	380	1.4575	554.00
tgoing trunks (1 sect.)	"	13	22.155	288.00
rd circuits	"	30	29.324	880.00
erator's positions	"	2	38.42	77.00
ght alarm circuit	"	1	9.20	9.00
ce alarm circuit	"	1	6.53	7.00
scellaneous in section	Lot	1	31.39	31.00
in distributing frame	"	1	40.00	40.00
re and cable	"	1	258.40	258.00
scellaneous items	"	1	113.60	114.00
erial				$ 2,933.00
tallation labor				1,085.00
tallation material				44.00
E. Co. Engineering				220.00
ight and cartage				29.00
tingencies				29.00
Total				$ 4,340.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
TOLEDO (CONT'D)				
WALDORF HOTEL				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$322.27	$ 645.00
Cable Turning Section	"	1	60.00	60.00
End panels	"	1	55.00	55.00
Subscriber multiple (4 panel)	"	600	1.513	908.00
Outgoing trunks (4 panel)	"	10	20.52	205.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	408.00	408.00
Miscellaneous items	"	1	32.29	32.00
Material				$ 3,123.00
Installation labor				1,156.00
Installation Material				47.00
W. E. Co. Engineering				234.00
Freight and cartage				31.00
Contingencies				31.00
Total				4,622.00
WILLYS-OVERLAND COMPANY				
S.-C, 6 panel, 3 position, 480 line P.B.X. sections	Each	2	395.00	790.00
Cable turning section	"	1	80.00	80.00
End panel	"	1	68.00	68.00
Subscriber multiple (6 panel)	"	440	9.720	4,277.00
Incoming trunks (1)	"	4	37.94	151.00
Incoming recording trunk (1)	"	2	8.36	17.00
Record trunk circuits (1)	"	2	14.31	29.00
Outgoing trunks (3 panel)	"	10	35.216	352.00
Cord circuits	"	75	41.766	3,132.00
Operator's positions	"	5	33.33	167.00
Night alarm circuit	"	1	7.37	7.00
Fuse alarm circuit	"	1	13.95	14.00
Miscellaneous in sections	Lot	1	118.00	118.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
TOLEDO (CONT'D)				
WILLYS-OVERLAND CO. (CONT'D)				
Power plant	Lot	1	$1,258.71	$ 1,259.00
Main distributing frame	"	1	157.20	157.00
Cable racks	"	1	17.20	17.00
Relay rack	"	1	225.08	225.00
Wire and cable	"	1	1,040.61	1,041.00
Wire chief's desk	"	1	420.87	421.00
Monitor desk	"	1	221.57	222.00
Fuse panel	"	1	36.96	37.00
Miscellaneous items	"	1	155.92	156.00
Material				$ 12,738.00
Installation labor				4,713.00
Installation material				191.00
W. E. Co. Engineering				955.00
Freight and cartage				127.00
Contingencies				127.00
Total				$ 18,851.00
UHRICHSVILLE				
PENNSYLVANIA R. R. COMPANY				
No. 601C, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	155.00	310.00
Cable turning section	"	1	88.00	88.00
End panels	"	1	40.00	40.00
Subscribers multiple (4 panel)	"	60	2.977	179.00
Outgoing trunks (4 panel)	"	10	18.54	185.00
Toll trunks	"	10	7.332	73.00
Cord circuits - toll	"	15	40.3483	605.00
Cord circuits - local	"	15	20.1363	302.00
Operator's position - toll	"	1	30.81	31.00
Operator's position - local	"	1	23.19	23.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
UHRICHSVILLE (CONT'D)				
PENNSYLVANIA R.R.CO. (CONT'D)				
Night alarm circuit	Each	1	$ 4.50	$ 4.00
Fuse alarm circuit	"	1	3.80	4.00
Miscellaneous in section	Lot	1	69.12	69.00
Main distributing frame	"	1	10.00	10.00
Relay rack	"	1	23.76	24.00
Cable rack	"	1	15.16	15.00
Wire and cable	"	1	40.80	41.00
Power plant	"	1	323.57	324.00
Miscellaneous items	"	1	17.20	17.00
Material				$ 2,344.00
Installation labor				867.00
Installation material				35.00
W. E. Co. Engineering				176.00
Freight and cartage				23.00
Contingencies				23.00
Total				$ 3,468.00
YOUNGSTOWN				
BETHLEHEM STEEL COMPANY				
No. 600C, 2 panel, 1 position, 640 line P.B.X.sections	Each	4	875.00	3,500.00
Cable turning section	"	1	285.00	285.00
Main frame casing	"	1	73.00	73.00
End panel	"	2	16.00	32.00
Separating panels	"	5	8.50	42.00
Subs multiple-with relays (4 panel)	"	180	5.4653	984.00
Outgoing trunks (4 panel)	"	20	11.505	230.00
Ring down tie trunks (4 panel)	"	13	22.78	296.00
Cord circuits	"	60	31.126	1,868.00
Operator's positions	"	4	36.95	144.00
Night alarm circuits	"	1	3.92	4.00
Fuse alarm circuits	"	1	8.07	8.00
Miscellaneous in section	Lot	1	1,239.38	1,239.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	111.52	112.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
YOUNGSTOWN (CONT'D)				
BRIER HILL STEEL CO.(CONT'D)				
Relay Rack	Lot	1	$77.44	$ 77.00
Power Plant	"	1	223.17	223.00
Coil rack	"	1	65.44	65.00
Miscellaneous items	"	1	31.40	31.00
Material				$ 9,249.00
Installation labor				3,422.00
Installation material				139.00
W. E. Co. Engineering				694.00
Freight and cartage				92.00
Contingencies				92.00
Total				$13,688.00
McKELVEY G. M. COMPANY				
No. 600C, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	875.00	2,625.00
Cable turning section	"	1	285.00	285.00
Main frame casing	"	1	73.00	73.00
End panel	"	2	16.00	32.00
Separating panels	"	4	8.50	34.00
Subs.multiple-with relays (4 panel)	"	10	3.492	35.00
Subs.multiple-less relays (4 panel)	"	70	2.802	196.00
Outgoing trunks (4 panel)	"	30	13.005	390.00
Cord circuits	"	45	31.126	1,401.00
Operator's positions	"	3	35.95	108.00
Night alarm circuits	"	1	3.92	4.00
Fuse alarm circuits	"	1	8.07	8.00
Miscellaneous in sections	Lot	1	112.53	113.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	47.60	48.00
Power plant	"	1	205.07	205.00

S - STATION EQUIPMENT

S-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
YOUNGSTOWN (CONT'D)				
McKELVEY G.M.CO. (CONT'D)				
Miscellaneous items	Lot	1	$25.80	$ 26.00
Material				$5,619.00
Installation labor				2,079.00
Installation material				4.00
W. E. Co. Engineering				421.00
Freight and cartage				56.00
Contingencies				86.00
Total				$8,315.00
NEW YORK CENTRAL R. R. COMPANY				
No. 601C, 2 panel, 1 position, 640 line sections	Each	3	155.00	465.00
Cable turning section	"	1	88.00	88.00
End panel	"	1	40.00	40.00
Subscriber multiple (4 panel)	"	24	2.977	71.00
Outgoing trunks (4 panel)	"	16	20.86	334.00
Toll trunks	"	3	7.332	22.00
Cord circuits - local	"	30	20.1363	604.00
Cord circuits - toll	"	15	40.3483	605.00
Operator's positions -toll	"	1	30.81	31.00
Operator's positions -local	"	2	23.19	46.00
Night alarm circuits	"	1	4.50	4.00
Fuse alarm circuits	"	1	3.80	4.00
Miscellaneous in sections	Lot	1	95.40	95.00
Main distributing frame	"	1	10.00	10.00
Relay rack	"	1	23.76	24.00
Wire and cable	"	1	16.32	16.00
Cable racks	"	1	10.00	10.00
Power plant	"	1	None	

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
YOUNGSTOWN (CONT'D)				
NEW YORK CENTRAL R.R.CO.(CONT'D)				
Miscellaneous items	Lot	1	$25.80	$ 26.00
Material				$ 2,495.00
Installation labor				923.00
Installation material				37.00
W. E. Co. Engineering				187.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,692.00
PENNSYLVANIA R. R. SYSTEM				
No. 601C, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	155.00	310.00
Cable turning section	"	1	88.00	88.00
End panel	"	1	40.00	40.00
Subscriber multiple (4 panel)	"	23	2.977	68.00
Outgoing trunks (4 panel)	"	7	18.33	128.00
Ring down tie trunks	"	3	20.40	61.00
Cord circuits	"	30	20.136	604.00
Operator's positions	"	2	23.19	46.00
Night alarm circuits	"	1	4.50	4.00
Fuse alarm circuits	"	1	3.80	4.00
Miscellaneous in sections	Lot	1	69.12	69.00
Main distributing frames	"	1	24.00	24.00
Relay and coil rack	"	1	20.04	20.00
Cable rack	"	1	24.00	24.00
Wire and cable	"	1	154.96	155.00
Miscellaneous items	"	1	334.20	334.00
Material				$ 1,979.00
Installation labor				732.00
Installation material				30.00
W. E. Co. Engineering				148.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 2,929.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduct Cost New
MULTIPLE SWITCHBOARDS				
YOUNGSTOWN (CONT'D)				
PITTSBURGH, LAKE ERIE & WESTERN R. R. COMPANY				
No. 601C, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$ 155.00	$ 310.00
Cable turning section	"	1	88.00	88.00
End panel	"	1	40.00	40.00
Subscriber multiple (4 panel)	"	38	2.977	113.00
Outgoing trunks (4 panel)	"	5	18.54	93.00
Cord circuits	"	32	20.1363	644.00
Operator's positions	"	2	23.19	46.00
Night alarm circuits	"	1	4.50	4.00
Fuse alarm circuits	"	1	3.80	4.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	24.00	24.00
Power plant	"	1	217.53	218.00
Wire and cable	"	1	25.84	26.00
Relay rack	"	1	23.76	24.00
Cable rack	"	1	10.00	10.00
Miscellaneous items	"	1	17.20	17.00
Material				$ 1,725.00
Installation labor				638.00
Installation material				26.00
W. E. Co. Engineering				129.00
Freight and cartage				17.00
Contingencies				17.00
Total				$ 2,552.00
STROUS-HERSHBERG COMPANY				
No. 600C, 2 panel, 1 position, 640 line P.B.X. section	Each	4	875.00	3,500.00
Cable turning section	"	1	285.00	285.00
Main frame casing	"	1	73.00	73.00
End panel	"	2	16.00	32.00
Separating panels	"	5	8.50	42.50
Subs. multiple-with relays (4 panel)	"	10	3.492	35.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
YOUNGSTOWN (CONT'D)				
STROUS-HERSHBERG CO. (CONT'D)				
Subs.multiple-less relays (4 panel)	Each	70	$2.702	$ 189.00
Outgoing trunks (4 panel)	"	15	10.01	150.00
Cord circuits	"	60	31.126	1,868.00
Operator's positions	"	4	35.95	144.00
Night alarm circuits	"	1	3.92	4.00
Fuse alarm circuits	"	1	8.07	8.00
Miscellaneous in sections	Lot	1	150.04	150.00
Main distributing frames	"	1	36.00	36.00
Wire and cable	"	1	48.20	48.00
Power plant	"	1	215.07	215.00
Miscellaneous items	"	1	31.40	$ 31.00
Material				$ 6,810.00
Installation labor				2,520.00
Installation material				102.00
W.-E. Co. Engineering				511.00
Freight and cartage				68.00
Contingencies				68.00
Total				$10,079.00
YOUNGSTOWN SHEET & TUBE COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	4	322.27	1,289.00
Cable turning section	"	1	60.00	60.00
End panel	"	1	55.00	55.00
Subs.multiple-with relays (4 panel)	"	240	3.5845	860.00
Subs.multiple-less relays (4 panel)	"	110	2.782	306.00
Outgoing trunks (4 panel)	"	20	23.54	471.00
Ring down tie trunks (1)	"	15	22.78	342.00
Cord circuits	"	60	21.52	1,291.00
Operator's positions	"	4	25.44	102.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	298.58	299.00
Main distributing frame	"	1	36.00	36.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
YOUNGSTOWN (CONT'D)				
YOUNGSTOWN SHEET & TUBE CO.(CONT'D)				
Wire and cable	Lot	1	$191.84	$ 192.00
Power plant	"	1	1,268.62	1,269.00
Cable rack	"	1	24.00	24.00
Relay rack	"	1	19.20	19.00
Miscellaneous items	"	1	89.90	90.00
Material				$ 6,718.00
Installation labor				2,486.00
Installation material				101.00
W. E. Co. Engineering				504.00
Freight and cartage				67.00
Contingencies				67.00
Total				$ 9,943.00
YOUNGSTOWN SHEET & TUBE COMPANY				
No. 600G, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	875.10	2,625.00
Cable turning section	"	1	285.00	285.00
Main frame casing	"	1	73.00	73.00
End panel	"	2	16.00	32.00
Separating panels	"	4	8.50	34.00
Subs.multiple-with relays (4 panel)	"	10	3.492	35.00
Subs.multiple-less relays (4 panel)	"	99	2.92757	290.00
Outgoing trunks (3 panel)	"	10	10.01	100.00
Ring down tie trunks (3 panel)	"	14	21.04	295.00
Cord circuits	"	46	31.126	1,401.00
Operator's positions	"	3	35.95	108.00
Night alarm circuits	"	1	3.92	4.00
Fuse alarm circuits	"	1	8.07	8.00
Miscellaneous in section	Lot	1	139.04	139.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	73.12	73.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
YOUNGSTOWN (CONT'D)				
YOUNGSTOWN SHEET & TUBE CO.(CONT'D)				
Power plant	Lot	1	$ 242.48	$ 242.00
Miscellaneous items	"	1	31.40	31.00
Material				$ 5,811.00
Installation labor				2,150.00
Installation material				87.00
W. E. Co. Engineering				436.00
Freight and cartage				56.00
Contingencies				58.00
Total				$ 8,600.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
AKRON				
MILLER RUBBER COMPANY				
No. 700C, 2 panel, 1 position, 640 line P.B.X.section (attendant desk)	Each	1	$780.00	$ 780.00
Cable turning section	"	1	285.00	285.00
End panel	"	2	16.00	32.00
Separating panel	"	1	8.50	8.00
Dial station lines	"	300	2.215	664.00
Attendant central office trunks	"	15	8.498	127.00
Attendant trunks	"	10	6.70	67.00
Intercepting trunks	"	7	4.7359	33.00
Toll tie trunk	"	1	20.192	20.00
Cord circuits	"	15	28.268	424.00
Operator position	"	1	20.53	21.00
Night alarm circuit	"	1	5.55	6.00
Fuse alarm circuit	"	2	2.50	5.00
Manual station lines	"	5	3.469	17.00
Message register circuits	"	2	3.36	7.00
Miscellaneous in section	Lot	1	34.07	34.00
Alarm supervisory circuit	"	1	75.02	75.00
Main distributing frame	"	1	36.00	36.00
Power plant	"	1	3,168.76	3,169.00
Wire and cable	"	1	282.26	282.00
Relay rack	"	1	67.32	67.00
Cable rack	"	1	114.40	114.00
Miscellaneous items	"	1	186.92	187.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frames (200 L.S.)	Each	2	728.15	1,456.00
Line switches	"	300	4.60	1,380.00
Master switches	"	4	30.90	124.00
Connectors regular	"	28	39.60	1,109.00
Connector banks, 1-10	"	3	76.04	228.00
Connector shelves	"	3	56.86	171.00
Selectors	"	60	28.30	1,698.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
AKRON (CONT'D)				
MILLER RUBBER CO. (CONT'D)				
M.S.Equipment-Automatic Elec. Co. (Cont'd)				
Selector shelves	Each	3	$24.90	$ 75.00
Selector banks, 1-10	"	3	68.05	204.00
Selector banks, 11-20	"	3	68.95	207.00
Selector frame (240S)	"	1	349.60	350.00
Line switch cover, pier and pier cover	"	2	164.40	329.00
Dial central office trunks	"	10	17.208	172.00
Routine test circuit	"	1	9.56	10.00
Miscellaneous items	Lot	1	141.56	142.00
Material				$ 14,115.00
Installation labor				5,223.00
Installation material				212.00
W. E. Co. Engineering				1,059.00
Freight and cartage				141.00
Contingencies				141.00
Total				$ 20,891.00
BARBERTON				
OHIO INSULATOR COMPANY				
No. 550 S.C., 2 panel, 1 position 80 line P.B.X. section (attendant desk)	Each	1	334.49	334.00
Dial station lines	"	50	2.414	121.00
Manual station lines	"	20	3.747	75.00
Attendant central office trunks	"	5	8.498	42.00
Attendant trunks	"	3	6.70	20.00
Intercepting trunks	"	2	4.40	9.00
Ring down tie trunks	"	2	20.132	40.00
Cord circuits	"	15	28.288	424.00
Operator's position	"	1	20.53	21.00
Night alarm circuit	"	1	5.55	6.00
Fuse alarm circuit	"	1	2.50	2.00
Miscellaneous in sections	Lot	1	6.72	7.00
Main distributing frames	"	1	22.00	22.00
Relay rack	"	1	13.06	13.00

5-D - Private Branch Exchanges - Account No. 284 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
BARBERTON (CONT'D)				
OHIO INSULATOR CO. (CONT'D)				
Power plant	Lot	1	$869.66	$ 870.00
Wire and cable	"	1	75.88	76.00
Miscellaneous	"	1	37.20	37.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (50 L.S.)	Each	1	435.00	435.00
Line switches	"	50	4.60	230.00
Master switch and details	"	1	30.90	31.00
Connectors, regular	"	8	39.60	317.00
Connector shelves, 5 per	"	2	11.85	24.00
Connector banks - sets of 5	"	2	35.20	70.00
Line switch cover, pier and pier cover	"	1	230.00	230.00
Routine test circuit	"	1	9.56	10.00
Dial central office trunks	"	1	17.208	17.00
Miscellaneous items	Lot	1	25.03	25.00
Material				$ 3,508.00
Installation labor				1,298.00
Installation material				53.00
W. E. Co. Engineering				263.00
Freight and cartage				35.00
Contingencies				35.00
Total				$ 5,191.00
CANTON				
REPOSITORY PRINTING COMPANY				
A. E. Co., 1 panel, 1 position, 100 line P.B.X. section (attendant desk)	Each	1	65.00	65.00
Equipment in above section				
10- Outgoing central office trunks				
10- Incoming trunks				
2 - Dial central office trunks				
1 - Operator position				
1 - Night alarm circuit				
1 Lot - Misc. in section.	Lot	1	632.51	632.51

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CANTON (CONT'D)				
REPOSITORY PRINTING CO. (CONT'D)				
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (50 L.S.)	Each	1	$435.00	$ 435.00
Line switches	"	25	4.60	115.00
Master switch and details	"	1	30.90	31.00
Connectors - local	"	10	39.60	396.00
Connectors-- incoming	"	10	43.55	436.00
Connector shelves	"	4	24.52	98.00
Connector banks, 1-2	"	2	40.50	81.00
Connector frame, special	"	1	144.15	144.15
Line switch cover, pier and pier cover	"	1	230.00	230.00
End panels	"	2	Included	
Main distributing frame	Lot	1	14.00	14.00
Power plant	"	1	764.64	765.00
Wire and cable	"	1	101.00	101.00
Miscellaneous items	"	1	97.69	98.00
Material				$ 3,642.00
Installation labor,				1,348.00
Installation material				55.00
W. E. Co. Engineering				273.00
Freight and cartage				36.00
Contingencies				36.00
Total				$ 5,390.00
CLEVELAND				
AETNA LIFE INSURANCE COMPANY				
No. 700C, 2 panel, 1 position, 640 line P.B.X. section (attendant desk)	Each	1	780.00	780.00
End panels	"	2	16.00	32.00
Dial station line	"	80	2.215	772.00
Attendant central office trunks	"	10	8.498	85.00
Attendant trunks	"	3	6.70	20.00
Intercepting trunks	"	2	4.40	9.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
AETNA LIFE INSURANCE CO.(CONT'D)				
Message register circuits	Each	2	$3.36	$ 7.00
Cord circuits	"	15	28.269	424.00
Operator's positions	"	1	20.53	21.00
Battery cutoff and motor starting circuit	"	1	2.16	2.00
Night alarm circuit	"	1	5.55	6.00
Fuse alarm circuit	"	1	3.80	4.00
Alarm supervisory circuit	Lot	1	75.02	75.00
Miscellaneous in section	"	1	22.67	23.00
Main distributing frame	"	1	40.00	40.00
Relay rack	"	1	54.70	55.00
Power plant	"	1	13.21	13.00
Wire and cable	"	1	372.00	372.00
Cable racks	"	1	48.50	48.00
Miscellaneous items	"	1	40.66	41.00
L.S.Equipment-Automatic Elec.Co.				
Line switch frame (100 L.S. and 21 connectors)	Each	1	$40.00	640.00
Line switches	"	61	4.60	281.00
Master switch and details	"	1	30.90	31.00
Connector - regular	"	9	39.60	356.00
Connector shelves	"	3	24.52	74.00
Connector banks, 300-point 1-2	"	2	97.50	195.00
Connector banks, 300-point 3	"	1	52.80	53.00
Line switch cover, pier and pier cover	"	1	103.35	103.00
End panels	"	2	13.50	27.00
Dial central office trunks	"	5	17.208	86.00
Routine test circuit	"	1	9.56	10.00
Miscellaneous items	Lot	1	39.48	39.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
AETNA LIFE INS. CO. (CONT'D)				
Material				$ 5,724.00
Installation labor				2,118.00
Installation material				86.00
W. E. Co. Engineering				429.00
Freight and cartage				57.00
Contingencies				57.00
Total				$ 8,471.00
CLEVELAND BUILDERS SUPPLY CO.				
No. 700C, 2 panel, 1 position, 640 line P.B.X.sections (attendant desk)	Each	3	$ 780.00	2,340.00
Cable turning sections	"	1	212.00	212.00
End panels	"	1	16.00	16.00
Separating panels	"	3	8.50	26.00
Dial station lines (2 panel)	"	180	2.818	507.00
Manual station lines (2 panel)	"	20	3.469	69.00
Attendants central office trunks, (2 panel)	"	20	10.698	214.00
Attendant trunks (1 sect.)	"	8	6.70	54.00
Intercepting trunks (1 sect.)	"	6	4.7917	29.00
Order table line (2 panel)	"	10	1.1643	12.00
Manual station lines	"	8	2.32	19.00
Dial tie lines (1 sect.)	"	5	29.19	146.00
Cord circuits	"	45	28.268	1,272.00
Operator's positions	"	3	20.53	62.00
Alarm supervisory circuits	Lot	1	75.02	75.00
Night alarm circuits	"	1	5.55	6.00
Battery cut-off and motor starting circuit	"	1	2.53	3.00
Message register circuits	Each	3	3.36	10.00
Fuse alarm circuit	"	2	2.50	5.00
Miscellaneous in sections	Lot	1	157.38	157.00
Main distributing frame	Lot	1	80.00	80.00
Relay racks	"	1	149.42	149.00
Cable racks	"	1	70.95	71.00
Wire and cable	"	1	628.24	628.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
CLEVELAND BLDRS.SUPPLY CO.(CONT'D)				
Miscellaneous items	Lot	1	$63.27	$ 63.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frames (200 L.E.)	Each	1	735.15	735.00
Line switches	"	150	4.60	690.00
Master switches	"	4	30.90	124.00
Line switch cover, pier and pier cover	Lot	1	103.35	103.00
End panels	Each	3	13.50	27.00
Selector frames	"	1	380.25	380.00
Selector shelves	"	3	51.10	153.00
Connector shelves	"	2	51.70	103.00
Selector banks - 300 point	"	60	68.95	4,137.00
Connector banks - 300 point	"	40	62.55	2,502.00
Dial central office trunks	"	20	17.208	344.00
Selectors	"	52	28.30	1,472.00
Connectors	"	22	39.60	871.00
Miscellaneous items	Lot	1	120.92	121.00
Routine test circuit	"	1	9.56	10.00
Material				$ 17,997.00
Installation labor				6,659.00
Installation material				270.00
W. E. Co. Engineering				1,350.00
Freight and cartage				180.00
Contingencies				180.00
Total				$ 26,636.00
WM. EDWARDS & COMPANY				
No. 700C, 2 panel, 1 position, 640 line F.B.I.sections (attendant desk)	Each	2	780.00	1,560.00
End panels	"	2	16.00	32.00
Separating panels	"	1	8.50	8.50
Dial station lines (2 panel)	"	100	2.215	221.50
Attendant central office trunks, (2 panel)	"	12	8.498	102.00
Attendant trunks (2 panel)	"	4	6.70	27.00
Intercepting trunks	"	3	5.1833	15.50
Cord circuits	"	30	28.268	848.00
Operator's positions	"	2	20.53	41.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
WM. EDWARDS & CO. (CONT'D)				
Battery cut-off and motor starting circuit	Each	1	$ 2.53	$ 3.00
Night alarm circuit	"	1	5.55	6.00
Message register circuit	"	2	3.36	7.00
Fuse alarm circuit	"	2	2.50	5.00
Alarm supervisory circuits	Lot	1	75.02	75.00
Miscellaneous in sections	"	1	43.54	44.00
Main distributing frame	"	1	80.00	80.00
Relay rack	"	1	83.10	83.00
Power plant	"	1	2,931.13	2,931
Wire and cable	"	1	237.33	237.00
Cable racks	"	1	97.65	98.00
Miscellaneous items	"	1	73.73	74.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (100 L.S.)	Each	1	640.00	640.00
Line switches	"	99	4.60	455.00
Master switches	"	4	30.90	124.00
Connector - regular	"	27	39.60	1,069.00
Connector shelves	"	4	24.52	98.00
Connector banks, 300 point	"	2	93.90	188.00
Line switch covers,pier and pier covers	"	1	103.35	103.00
End panels	"	2	13.50	27.00
Dial central office trunks	"	8	17.208	138.00
Routine test circuit	"	1	9.56	10.00
Miscellaneous items	Lot	1	75.51	76.00
Material				$ 9,427.00
Installation labor				3,488.00
Installation material				141.00
W. E. Co. Engineering				707.00
Freight and cartage				94.00
Contingencies				94.00
Total				$ 13,951.00

5-D - Private Branch Exchanges - Account No. 234 (Continued)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
GRASSELLI CHEMICAL COMPANY				
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (200 L.S.)	Each	1	$728.15	$ 728.00
Line switches	"	121	4.60	557.00
Master switches	"	2	Included	-
Line switch cover, pier and pier cover	"	1	103.35	103.00
End panels	"	2	13.50	27.00
Selector & connector frame (200s.)	"	1	380.35	380.00
Selectors - first	"	16	28.30	453.00
Connectors - local	"	14	39.60	554.00
Selector shelves	"	2	31.85	64.00
Connector shelves	"	2	31.85	64.00
Selector banks, 1-10	"	1	68.05	68.00
Selector banks, 11-20	"	1	68.95	69.00
Connector banks	"	2	68.05	136.00
Miscellaneous	Lot	1	94.03	94.00
Routine test circuit	"	1	9.56	10.00
Selector shelves - special	Each	2	25.00	50.00
Material				$ 3,357.00
Installation labor				1,242.00
Installation material				50.00
W. E. Co. Engineering				252.00
Freight and cartage				34.00
Contingencies				34.00
Total				$ 4,969.00
GUARDIAN SAVINGS & TRUST COMPANY				
No. 700C, 2 panel, 1 position, 640 line P.B.X. sections (attendant desk)	Each	3	780.00	2,340.00
Cable turning section	"	1	212.00	212.00
Separating panels	"	3	8.50	26.00
End panels	"	1	16.00	16.00
Dial station lines (2 panel)	"	220	6.216	1,368.00
Manual station lines (2 panel)	"	20	4.0045	80.00
Attendant central office trunks, (2 panel)	"	20	10.698	214.00
Attendant trunks (2 panel)	"	10	6.70	67.00
Ring down tie trunks (2 panel)	"	9	23.60	212.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-B - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
GUARDIAN SAVINGS & TRUST CO.(CONT'D)				
Intercepting trunks	Each	6	$ 4.79167	$ 29.00
Cord circuits	"	45	28.268	1,272.00
Operator's positions	"	3	20.53	62.00
Battery cut-off and motor starting circuit	"	1	2.53	3.00
Night alarm circuit	"	1	5.55	6.00
Message register circuits	"	4	3.36	13.00
Fuse alarm circuits	"	2	2.50	5.00
Miscellaneous in sections	Lot	1	112.06	112.00
Main distributing frame	"	1	64.00	64.00
Relay rack	"	1	107.02	107.00
Power plant	"	1	3,147.76	3,148.00
Wire and cable	"	1	452.32	452.00
Cable racks	"	1	76.70	77.00
Miscellaneous items	"	1	183.80	184.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frames	Each	3	640.00	1,920.00
Line switches	"	218.	4.60	1,003.00
Master switches and details	"	5	30.90	155.00
Connectors - local	"	14	39.60	554.00
Connectors - hunting	"	10	39.70	397.00
Connector shelves	"	9	24.52	221.00
Connector banks, 300 point	"	7	93.40	657.00
Connector banks, 400 point	"	2	52.80	106.00
Line switch covers, pier and pier covers	"	1	276.00	276.00
End panels	"	2	13.50	27.00
Selector frame	"	1	380.25	380.00
Selectors - First	"	47	39.60	1,861.00
Selector shelves	"	5	51.10	256.00
Repeater shelves - special	"	2	30.55	61.00
Selector banks, 1-10	"	3	68.05	204.00

5-D - Private Branch Exchanges - Account No. 234.(Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
GUARDIAN SAV.& TRUST CO.(CONT'D)				
M.S.Equipment-Auto.Elec.Co.(Cont'd)				
Selector banks, 11-20	Each	2	$68.95	$ 138.00
Cable	Lot	1	151.00	151.00
Dial central office trunks	Each	30	17.288	516.00
Miscellaneous items	Lot	1	274.16	274.00
Material				$19,226.00
Installation labor				7,114.00
Installation material				288.00
W. E. Co. Engineering				1,442.00
Freight and cartage				192.00
Contingencies				192.00
Total				$ 28,454.00
M. A. HANNA & COMPANY				
No. 700C, 2 panel, 1 position, 640 line P.B.X. sections (attendant desk)	Each	2	780.00	1,560.00
Cable turning section	"	1	212.00	212.00
End panels	"	2	16.00	32.00
Separating panels	"	2	8.50	17.00
Dial station lines (2 panel)	"	239	2.215	529.00
Manual station lines (2 panel)	"	12	3.469	42.00
Attendant central office trunks, (2 panel)	"	15	8.498	127.00
Attendant trunks (2 panel)	"	5	5.70	28.00
Ring down toll trunks	"	1	54.15	54.00
Intercepting trunks	"	5	4.87	24.00
Cord circuits	"	30	28.268	848.00
Operator's positions	"	2	20.53	41.00
Battery cut off and motor starting circuit	"	1	2.53	3.00
Night alarm circuit	"	1	5.55	6.00
Message register circuit	"	2	3.36	7.00
Fuse alarm circuits	"	2	2.50	5.00
Alarm supervisory circuit	Lot	1	75.02	75.00
Miscellaneous in section	"	1	126.84	127.00
Main distributing frame	"	1	80.00	80.00
Relay rack	"	1	65.72	66.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
M. A. HANNA & CO. (CONT'D)				
Wire and cable	Lot	1	$231.52	$ 232.00
Cable racks	"	1	66.26	66.00
Miscellaneous items	"	1	62.64	63.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (200 L.S.)	Each	1	728.15	728.00
Line switches	"	132	4.60	607.00
Master switches and details-upper	"	2	30.90	62.00
Master switches and details-lower	"	2	27.00	54.00
Line switch cover, pier and pier cover	"	1	103.35	103.00
End panels	"	2	13.50	27.00
Selector and connector frame	"	1	380.35	380.00
Selectors - first	"	19	28.30	538.00
Connectors - local	"	9	39.60	356.00
Selector shelves	"	3	31.85	96.00
Connector shelves	"	2	31.85	64.00
Selector banks, 1-10	"	2	68.05	136.00
Selector banks, 11-20	"	1	68.95	69.00
Trial central office trunks	"	7	17.208	120.00
Routine test circuits	"	1	9.56	10.00
Miscellaneous items	Lot	1	74.13	74.00
Material				$ 7,668.00
Installation labor				2,837.00
Installation material				115.00
A.E. Co. Engineering				575.00
Freight and cartage				77.00
Contingencies				77.00
Total				$ 11,349.00
UNION PAPER & TWINE COMPANY				
1 - 700C, 2 panel, 1 position, 640 line P.B.X. section, (attendant desk)	Each	1	$780.00	$ 780.00
2 panels	"	2	16.00	32.00
61 station lines	"	60	2.215	133.00
Attendant central office trunks	"	8	8.498	68.00
Attendant's trunks	"	4	6.70	27.00
Intercepting trunks	"	2	4.40	9.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
UNION PAPER & TWINE CO. (CONT'D)				
Message register circuits	Each	2	$ 3.36	$ 7.00
Cord circuits	"	15	28.268	424.00
Operator's positions	"	1	20.53	21.00
Battery cut-off and motor starting circuit	"	1	2.53	3.00
Night alarm circuit	"	1	5.55	6.00
Alarm supervisory circuit	Lot	1	75.02	75.00
Fuse alarm circuits	Each	2	3.80	8.00
Miscellaneous in section	Lot	1	22.67	23.00
Main distributing frame	"	1	40.00	40.00
Relay rack	"	1	54.70	55.00
Power plant	"	1	1,956.62	1,957.00
Wire and cable	"	1	257.60	258.00
Cable racks	"	1	98.40	98.00
Miscellaneous items	"	1	47.60	48.00
— M.S.Equipment-Automatic Elec.Co.				
Line switch frames (100 L.S. and 21 connectors)	Each	1	640.00	640.00
Line switches	"	50	4.60	230.00
Master switches & detail	"	1	30.90	31.00
Connectors, regular	"	10	39.60	396.00
Connector banks, 300 point	"	1	97.50	98.00
Connector shelves	"	2	24.52	49.00
Line switch cover, pier and pier cover	"	1	103.35	103.00
End panels	"	2	13.50	27.00
Dial central office trunks	"	5	17.208	86.00
Routine test circuit	Lot	1	9.56	10.00
Miscellaneous items	"	1	37.31	37.00

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
UNION PAPER & TWINE CO.(CONT'D)				
Material				
Installation labor				$ 5,779.00
Installation material				2,138.00
T. E. Co. Engineering				87.00
Freight and cartage				433.00
Contingencies				58.00
Total				58.00
				$ 8,553.00
UNION TRUST COMPANY				
No. 700C, 2 panel, 1 position, 640 line P.B.X. sections (attendant desk)	Each	6	$780.00	4,680.00
Cable turning section	"	1	212.00	212.00
1-panel end section	"	1	85.00	85.00
End panels	"	2	16.00	32.00
Separating panels	"	7	8.50	60.00
Dial station lines (2 panel)	"	500	2.0085	1,004.00
Manual station lines (2 panel)	"	20	1.4179	28.00
Attendant central office trunks, (2 panel)	"	40	13.998	560.00
Ring down tie trunks (2 panel)	"	30	27.035	811.00
Attendant trunks (2 panel)	"	20	9.10	182.00
Intercepting trunks (2 panel)	"	14	8.368	117.00
Cord circuits	"	90	28.268	2,544.00
Operator's position	"	6	20.53	123.00
Toll line circuits	"	1	39.20	39.00
Battery cut-off and motor starting circuit	"	1	2.53	3.00
Message register circuits	"	27	3.36	91.00
Night alarm circuits	"	1	5.55	6.00
Fuse alarm circuits	"	2	2.50	5.00
Alarm supervisory circuits	Lot	1	75.02	75.00
Miscellaneous in sections	"	1	232.77	233.00
Main distributing frame	"	1	267.20	267.00
Relay racks	"	1	155.38	155.00
Power plant	"	1	3,415.78	3,416.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
UNION TRUST COMPANY (CONT'D)				
Wire and cables	Lot	1	$1,355.25	$1,355.00
Cable racks	"	1	227.02	227.00
Miscellaneous items	"	1	180.38	180.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frames (100 L.S. and 21 connectors)	Each	4	640.00	2,560.00
Line switch frames, 100 lines and 28 connector capacity	"	1	688.00	688.00
Line switches	"	505	4.60	2,323.00
Master switches and details (upper)	"	10	30.90	309.00
Master switches and details (lower)	"	10	27.00	270.00
Connectors-regular	"	68	39.60	2,693.00
Connectors-hunting	"	20	43.55	871.00
Connector shelves	"	16	24.52	392.00
Connector banks-300 point, 1-2	"	4	97.50	390.00
Connector banks-300 point, 3	"	4	52.80	211.00
Connector banks-400 point, 1-2	"	2	129.00	258.00
Line switch cover, pier and pier cover		1	341.00	341.00
End panels	"	2	13.50	27.00
Selector frame (200 S.)	"	1	417.00	417.00
Selectors	"	200	28.30	5,660.00
Selector shelves	"	10	31.85	318.00
Selector banks, 1-10	"	10	68.05	680.00
Selector banks, 11-20	"	10	68.95	690.00
Dial central office trunks	"	80	17.208	860.00
Miscellaneous	Lot	1	443.72	443.00
Routine test circuit	"	1	9.56	10.00
Wire and cable	"	1	135.00	135.00
Material				$ 37,036.00
Installation labor				13,703.00
Installation material				556.00
W. E. Co. Engineering				2,778.00
Freight and cartage				370.00
Contingencies				370.00
Total				$ 54,813.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
THE WHITE MOTOR COMPANY				
No. 700C, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$780.00	$ 1,560.00
Cable turning section	"	1	212.00	212.00
Separating panels	"	2	8.50	17.00
End panels	"	2	16.00	32.00
Dial station lines (2 panel)	"	300	2.416	725.00
Manual station lines (2 panel)	"	10	4.0045	40.00
Attendant central office trunks (2 panel)	"	22	8.498	187.00
Attendant trunks (1 sect.)	"	14	6.70	94.00
Ring down tie trunks (1 sect.)	"	1	19.335	19.00
Intercepting trunks (1 sect.)	"	6	4.7917	29.00
Cord circuits	"	30	28.268	848.00
Operator's positions	"	2	20.53	41.00
Battery cut-off and motor starting circuit	"	1	2.53	3.00
Night alarm circuit	"	1	5.55	6.00
Message register circuits	"	4	3.36	13.00
Fuse alarm circuits	"	2	2.50	5.00
Long trunk circuits	"	30	44.33	1,330.00
Miscellaneous in section	Lot	1	103.88	104.00
Alarm supervisory circuit	"	1	75.02	75.00
Main distributing frame	"	1	82.50	82.00
Relay rack	"	1	177.25	177.00
Power plant	"	1	2,940.89	2,941.00
Wire and cable	"	1	304.84	305.00
Cable rack	"	1	67.80	68.00
Miscellaneous items	"	1	130.10	130.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frames (100 L.S. and 38 connector)	Each	3	640.00	1,920.00
Line switches	"	298	4.60	1,371.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
THE WHITE MOTOR CO. (CONT'D) M.S.Equipment-Automatic Elec. Co. (Cont'd).				
Master switches	Each	6	$30.90	$ 185.00
Connectors - local	"	30	39.60	1,188.00
Connector shelves	"	12	24.52	294.00
Connector banks, 1-2	"	3	93.90	282.00
Line switch cover, piers and pier cover	"	1	221.35	221.00
End panels	"	2	13.50	27.00
Selector frame	"	1	417.00	417.00
Selectors - first	"	60	28.30	1,698.00
Selector shelves	"	3	51.10	153.00
Selector banks, 1-10	"	3	68.05	204.00
Selector banks, 11-20	"	3	68.95	207.00
Dial central office trunks	"	15	17.208	258.00
Routine test circuit	"	1	9.56	10.00
Connector banks, 3-4	"	3	102.25	307.00
Miscellaneous items	Lot	1	163.02	163.00
Material				$ 17,948.00
Installation labor				6,641.00
Installation material				269.00
W. E. Co. Engineering				1,346.00
Freight and cartage				179.00
Contingencies				179.00
Total				$ 26,562.00
COLUMBUS				
CENTRAL OHIO PAPER COMPANY				
A.E.Co., 2 panel, 1 position, (200 L.H.) P.B.X. sections, (attendant desk)	Each	1	386.81	387.00
Outgoing central office trunk	"	3	Included	-
Incoming trunks	"	3	"	-
Information trunks	"	3	"	-
Dial central office trunks	"	1	"	-
Operator's position	"	1	"	-
Night alarm circuit	"	1	"	-
Miscellaneous in section	Lot	1	"	-

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
COLUMBUS (CONT'D)				
CENTRAL OHIO PAPER CO. (CONT'D)				
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (50 L.S.)	Each	1	$435.00	$ 435.00
Line switches	"	32	4.60	147.00
Connectors - local	"	7	39.60	277.00
Connectors - incoming	"	5	39.60	198.00
Repeaters, 2- to 3-wire	"	2	19.40	39.00
Master switch	"	1	30.90	31.00
Connector shelves	"	8	11.85	36.00
Connector banks	"	3	40.50	122.00
Repeater shelves	"	1	12.50	13.00
Connector frame, special	"	1	144.15	144.00
Line switch cover, pier and pier cover	"	1	230.00	230.00
End panels	"	2	Included	-
Main distributing frame	Lot	1	12.00	12.00
Power plant	"	1	350.92	351.00
Wire and cable	"	1	128.00	128.00
Miscellaneous items	"	1	93.04	93.00
Material				$ 2,642.00
Installation labor				978.00
Installation material				40.00
W. E. Co. Engineering				198.00
Freight and cartage				26.00
Contingencies				26.00
Total				$ 3,910.00
CITIZENS SAVINGS & TRUST CO.				
2 panel, 1 position, 200 line P.B.X. section (owned by suber.)	-	-		
Outgoing trunks (attendant desk)	Each	3)		
Incoming trunks	"	3)		
Information trunks	"	3)		
Dial central office trunks	"	1)		

8-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
COLUMBUS (CONT'D)				
CITIZENS SAV.& TRUST CO. (CONT'D)				
Operator position	Each	1)		
Night alarm circuits	"	1)		
Miscellaneous in section	Lot	1)	$ 283.81	$ 284.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (50 L.S.)	Each	1	435.00	435.00
Line switches	"	30	4.60	138.00
Local connectors	"	5	39.60	198.00
Connector shelves	"	2	11.88	24.00
Connector banks	"	2	40.50	81.00
Master switch and details	"	1	30.90	31.00
Repeaters 2 to 3-wire	"	3	19.40	58.00
Connectors - incoming	"	6	43.50	261.00
Repeater shelves	"	1	30.55	31.00
Connector shelves	"	1	24.52	25.00
Connector banks, 1-10	"	1	68.05	68.00
Selector and connector frame, special	"	1	387.00	387.00
Line switch cover, pier and pier cover	"	1	394.00	394.00
End panels	"	2	Included	
Power plant	Lot	1	415.03	415.00
Main distributing frame	"	1	14.00	14.00
Wire and cable	"	1	134.00	134.00
Miscellaneous items	"	1	71.69	72.00
Material				$ 3,050.00
Installation labor				1,128.00
Installation material				46.00
W. E. Co. Engineering				229.00
Freight and cartage				30.00
Contingencies				30.00
Total				$ 4,513.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
COLUMBUS (CONT'D)				
COLUMBUS RY.POWER & LIGHT CO.				
A. E. Co., 2 panel, 1 position, 200 line P:B.X.sections (attendant desk)	Each	1)		
Outgoing central office trunks	"	5)		
Incoming trunks	"	6)		
Information trunks	"	3)		
Dial central office trunks	"	2)	$472.63	$ 473.00
Operator position	"	1)		
Night alarm circuit	"	1)		
Miscellaneous in section	"	1)		
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (200 L.S.)	"	1	728.15	728.00
Line switches	"	98	4.60	451.00
Master switches	"	2	30.90	62.00
Selector and connector frame (200 S)	"	1	417.00	417.00
Selectors	"	8	28.30	226.00
Selector banks, 1-10	"	1	68.05	68.00
Selector shelves	"	2	24.90	50.00
Connectors - local	"	10	39.60	396.00
Connector banks, 1-10	"	1	28.30	28.00
Connector shelves	"	1	31.85	32.00
Connectors - incoming	"	5	43.55	218.00
Connector shelves, 1-5	"	1	25.50	26.00
Connector banks, 1-5	"	1	40.50	40.00
Selectors - incoming	"	10	28.30	283.00
Selector shelves	"	2	24.90	50.00
Selector banks, 1-10	"	2	68.05	136.00
Repeaters, 2- to 3-wire	"	5	19.40	97.00
Repeater shelves	"	1	25.50	26.00
Line switch cover, pier and pier cover	"	1	103.35	103.00
End panels	"	2	13.50	27.00
Main distributing frame	Lot	1	15.00	15.00
Power plant	"	1	427.61	428.00
Cable racks	"	1	24.30	24.00
Wire and cable	"	1	12.36	12.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
COLUMBUS (CONT'D)				
COLUMBUS RY.POWER & LT.CO.(CONT'D)				
Miscellaneous items	Lot	1	$ 323.56	$ 324.00
Material				$4,740.00
Installation labor				1,754.00
Installation material				71.00
W. E. Co. Engineering				356.00
Freight and cartage				47.00
Contingencies				47.00
Total				$7,015.00
JEFFREY MANUFACTURING COMPANY				
A.E.Co., 2 panel, 1 position, 200 line P.B.X.sections (attendant desk)	Each	1	95.00	95.00
Outgoing central office trunks	"	8)		
Incoming trunks	"	8)		
Information trunks	"	5)		
Dial central office trunks	"	2)	392.18	392.00
Operator's position	"	1)		
Night alarm circuits	"	1)		
Miscellaneous in sections	Lot	1)		
M.S.Equipment-Automatic Elec.Co.				
Line switch frames (200 L.S.)	Each	1	728.15	728.00
Line switches	"	165	4.60	759.00
Master switches and details	"	4	30.90	124.00
Selector and connector frame	"	1	417.00	417.00
Selectors	"	36	28.30	1,019.00
Selector banks, 1-10	"	2	68.05	136.00
Selector banks, 11-20	"	2	68.95	138.00
Selector shelves	"	2	31.85	64.00
Connectors - local	"	30	39.60	1,188.00
Connector banks, 1-10	"	2	68.05	136.00
Connector banks, 11-20	"	2	68.95	138.00
Connectors - incoming	"	8	43.55	348.00
Connector shelves	"	1	51.10	51.00
Connector shelves	"	2	31.85	64.00
Connector banks, 1-5	"	2	35.20	70.00
Selectors - incoming	"	16	28.30	453.00
Selector shelves	"	1	24.90	25.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
COLUMBUS (CONT'D)				
JEFFREY MFG. CO. (CONT'D)				
M.S.Equipment-Auto.Elec.Co.(Cont'd)				
Selector banks, 1-10	Each	1	$88.71	$ 89.00
Selector banks, 11-20	"	2	87.81	176.00
Line switch cover, pier and pier cover	"	1	103.35	103.00
End panels	"	2	13.50	27.00
Repeater shelves	"	1	30.55	31.00
Repeater, 2- to 3-wire	"	8	19.40	155.00
Main distributing frame	Lot	1	336.30	336.00
Power plant	"	1	2,110.14	2,110.00
Wire and cable	"	1	228.42	228.00
Miscellaneous items	"	1	174.56	175.00
Material				$ 9,775.00
Installation labor				3,617.00
Installation material				147.00
W. E. Co. Engineering				733.00
Freight and cartage				98.00
Contingencies				98.00
Total				$ 14,468.00
OHIO NATIONAL BANK				
A. E. Co., 2 panel, 1 position, 200 line P.B.X. sections, K.S.S.122	Each	1		
Outgoing central office trunks	"	3		
Incoming trunks	"	3		
Information trunks	"	2		
Dial central office trunks	"	1	386.81	387.00
Operator's position	"	1		
Night alarm circuits	"	1		
Miscellaneous in section	Lot	1		

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
COLUMBUS (CONT'D)				
OHIO NATIONAL BANK (CONT'D)				
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (50 L.S.)	Each	1	$435.00	$ 435.00
Line switches	"	30	4.60	138.00
Master switches	"	1	30.90	31.00
Connectors - local	"	5	39.60	198.00
Connector shelf	"	2	11.85	24.00
Connector banks, 1-5	"	2	40.50	81.00
Connector - incoming	"	3	43.55	131.00
Repeater, 2- to 3-wire	"	3	19.40	58.00
Repeater shelf	"	1	12.50	12.00
Connector shelves	"	2	11.85	24.00
Connector banks, 1-5	"	1	40.50	40.00
Connector frame	"	1	144.15	144.00
Line switch cover, pier and pier cover	"	1	230.00	230.00
End panels	"	2	Included	-
Power plant	Lot	1	428.64	429.00
Main distributing frame	"	1	44.40	44.00
Wire and cable	"	1	121.00	121.00
Miscellaneous items	"	1	33.44	33.00
Material				$ 2,560.00
Installation labor				947.00
Installation material				38.00
W. E. Co. Engineering				192.00
Freight and cartage				26.00
Contingencies				26.00
Total				$ 3,789.00
OHIO STATE UNIVERSITY				
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (200 L.S.)	Each	2	728.15	1,456.00
Line switches	"	217	4.60	998.00
Master switches	"	5	30.90	154.00
Line switch cover, pier and pier cover	"	1	103.35	103.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
COLUMBUS (CONT'D)				
OHIO STATE UNIVERSITY (CONT'D)				
M.S.Equipment-Auto.Elec.Co.(Cont'd)				
End panels	Each	2	$13.50	$ 27.00
Selector and connector frame	"	1	417.00	417.00
Selector shelves	"	3	31.85	96.00
Selectors - first	"	16	28.30	453.00
Selector banks, 1-10	"	2	68.05	136.00
Connector shelves	"	3	25.50	76.00
Connectors	"	16	39.60	634.00
Connector banks	"	2	65.30	131.00
Connectors - incoming	"	8	43.55	348.00
Connector shelves	"	2	25.50	51.00
Connector banks, 1-10	"	1	65.30	65.00
Repeater shelves	"	1	30.55	31.00
Repeaters	"	8	19.40	155.00
Miscellaneous items	Lot	1	98.30	98.00
Power plant	"	1	485.26	485.00
Main distributing frame	"	1	124.60	125.00
Wire and cable	"	1	106.44	106.00
Cable rack	"	1	36.00	36.00
Material				$ 6,181.00
Installation labor				2,287.00
Installation material				93.00
W. E. Co. Engineering				464.00
Freight and cartage				62.00
Contingencies				62.00
Total				$ 9,149.00
SCIOTO VALLEY SUPPLY COMPANY				
A. E. Co., 2 panel, 1 position, 200 line P.B.X. section. (K.e.S. 122)	Each	1	95.00	95.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
COLUMBUS (CONT'D)				
SCIOTO VALLEY SUPPLY CO. (CONT'D)				
Outgoing central office trunks	Each	3)		
Incoming trunks	"	3)		
Information trunks	"	3)		
Dial central office trunks	"	1)	$275.18	$ 275.00
Operator's positions	"	1)		
Night alarm circuit	"	1)		
Miscellaneous in section	Lot	1)		
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (100 L.S.)	Each	1	640.00	640.00
Line switches	"	55	4.60	253.00
Master switch	"	1	30.90	31.00
Local connectors	"	10	39.60	40.00
Connector shelves	"	1	24.52	25.00
Connector banks, 1&2	"	1	93.90	94.00
Connectors - incoming	"	5	43.55	218.00
Connector shelves, 1-5	"	1	24.52	25.00
Connector banks, 1-5	"	1	40.50	40.00
Repeaters, 2 to 3 wire	"	3	19.40	58.00
Repeater shelves	"	1	30.55	31.00
Selector and connector frame	"	1	387.00	387.00
Line switch cover, pier and pier cover	"	1	394.00	394.00
End panels	"	2	Included	
Power plant	Lot	1	460.50	464.00
Main distributing frame	"	1	50.40	50.00
Wire and cable	"	1	121.10	121.00
Miscellaneous items	"	1	31.03	31.00
Material				$ 3,272.00
Installation labor				1,211.00
Installation material				49.00
W. E. Co. Engineering				245.00
Freight and cartage				33.00
Contingencies				33.00
Total				$ 4,843.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
KENT				
MASON TIRE & RUBBER COMPANY				
A.E.Co., 2 panel, 1 position, 200 line P.B.X. section (attendant desk)	Each	1	$95.00	$ 95.00
2-way central office trunks	"	6)		
Dial trunks - 1 way	"	4)	481.18	481.00
Information trunks	"	1)		
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (100 L.S.)	"	1	640.00	640.00
Line switches	"	100	4.60	460.00
Local connectors	"	8	39.60	317.00
Master switches	"	2	30.90	62.00
Connector banks, 1-10	"	2	93.90	188.00
Connector shelves	"	2	24.52	49.00
Connectors, incoming	"	6	43.55	261.00
Connector shelves	"	2	24.52	49.00
Connector banks, 1-10	"	1	93.90	94.00
Selector and connector frame (100 S)	"	1	387.00	387.00
Line switch cover, pier and pier cover	"	1	394.00	394.00
End panels	"	2	Included	-
Power plant	Lot	1	744.26	744.00
Wire and cable	"	1	128.57	129.00
Main distributing frame	"	1	14.00	14.00
Miscellaneous items	"	1	27.20	27.00
Material				$ 4,391.00
Installation labor				1,625.00
Installation material				66.00
W. E. Co. Engineering				329.00
Freight and cartage				44.00
Contingencies				44.00
Total				$ 6,499.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
MIDDLETOWN				
AMERICAN ROLLING MILLS COMPANY				
East Works.				
A.E.Co. 5 panel, 2 position, 200 line attendants section, D-23700	Each	1	$1,043.73	$ 1,044.00
Cable turning section	"	1	Included	-
End panel	"	1	"	-
2-way central office trunks	"	8)		
Information trunks	"	10)		
Tie trunks	"	10)		
Line switch trunks	"	2)	930.43	930.00
Fuse alarm circuit	"	1)		
Operator's positions	"	2)		
Night alarm circuits	"	1)		
Miscellaneous in section	Lot	1)		
M.S.Equipment-Automatic Elec.Co.				
Line switch frames (100 L.S.)	Each	2	640.00	1,280.00
Line switches	"	177	4.60	814.00
Master switches	"	6	30.90	185.00
Connectors - local	"	20	39.60	792.00
Connectors - toll	"	2	35.00	70.00
Connector shelves	"	6	25.50	153.00
Connector banks (1-2)	"	2	68.95	138.00
Connector banks (3)	"	2	68.95	138.00
Selector frame (100 S.)	"	1	387.00	387.00
Selector shelves	"	4	25.50	102.00
Selectors -	"	30	28.30	849.00
Selector banks, (1-10)	"	4	68.95	276.00
Repeator shelf	"	1	25.50	26.00
Repeaters	"	10	24.50	245.00
Selector shelf	"	1	25.50	26.00
Selectors	"	10	33.75	338.00
Selector banks (1-10)	"	1	68.95	69.00
Toll transmission selectors	"	2	24.25	48.00
Selector banks (1-5)	"	1	40.50	40.00
Line switch cover, pier and pier covers	"	1	165.40	165.00
End panels	"	2	13.50	27.00
Main distributing frame	Lot	1	461.60	462.00
Power plant	"	1	2,301.98	2,302.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
MIDDLETOWN (CONT'D)				
AMERICAN ROLLING MILLS CO. East Works (Cont'd)				
Relay rack	Lot	1	$ 624.78	$ 625.00
Cable rack	"	1	72.98	73.00
Wire and cable	"	1	351.30	351.00
Miscellaneous items	"	1	186.52	187.00
Material				$ 12,242.00
Installation labor				4,530.00
Installation material				184.00
W. E. Co. Engineering				918.00
Freight and cartage				122.00
Contingencies				122.00
Total				$ 18,118.00
AMERICAN ROLLING MILLS CO. Central Works.				
A. E. Co., 5 panel, 2 position, 200 line section, D-18700	Each	1	1,043.73	1,044.00
Dial station multiple	"	200)		
Outgoing central office trunks	"	3)		
Toll transmission trunks	"	2)		
Information transfer trunks	"	5)		
Information trunks	"	10)		
2-way central office trunks	"	20)	1,217.88	1,218.00
2-way dial tie trunks	"	10)		
Operator positions	"	2)		
Night alarm circuits	"	1)		
Miscellaneous in section	Lot	1)		
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (100 L.S.)	Each	2	640.00	1,280.00
Line switches	"	177	4.60	814.00
Master switches	"	6	30.90	185.00
Connectors - local	"	20	39.60	792.00
Connector shelves	"	2	25.51	51.00
Connector banks, 1-10	"	1	97.50	98.00
Connector banks, 11-20	"	1	97.50	98.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
MIDDLETOWN (CONT'D)				
AMERICAN ROLLING MILLS CO. Central Works (Cont'd)				
M.S.Equipment-Auto.Elec.Co.(Cont'd)				
Selectors	Each	30	$28.30	$ 849.00
Selector shelves	"	2	25.50	51.00
Selector banks, 1-10	"	2	68.95	138.00
Selector banks, 11-20	"	2	68.95	138.00
Repeaters	"	10	24.50	245.00
Repeater shelf	"	1	25.50	26.00
Selector and connector frame (100 S.)	"	1	387.00	387.00
Line switch cover, piers and pier cover	"	1	165.40	165.00
End panels	"	2	13.50	27.00
Main distributing frame (Cabinet owned by subscriber)	Lot	1	228.10	228.00
Power plant	"	1	2,292.44	2,292.00
Relay rack	"	1	725.58	726.00
Cable rack	"	1	90.42	90.00
Wire and cable	"	1	290.95	291.00
Miscellaneous items	"	1	252.68	253.00
Material				$ 11,486.00
Installation labor				4,250.00
Installation material				172.00
W. E. Co. Engineering				861.00
Freight and cartage				115.00
Contingencies				115.00
Total				$16,999.00
TOLEDO				
TOLEDO EDISON COMPANY.				
No. 700C, 2 panel, 1 position, 640 line P.B.X. sections (attendant desk)	Each	3	780.00	2,340.00
Cable turning section	"	1	212.00	212.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
TOLEDO (CONT'D)				
TOLEDO EDISON CO. (CONT'D)				
End panels	Each	1	$ 16.00	$ 16.00
Separating panels	"	3	8.50	26.00
Dial station lines (2 panel)	"	160	2.818	451.00
Attendant central office trunks (2 panel)	"	14	10.698	150.00
Attendant trunks (2 panel)	"	5	7.90	40.00
Intercepting trunks (2 panel)	"	5	5.79	29.00
Cord circuits	"	45	28.268	1,272.00
Operator's positions	"	3	20.53	62.00
Battery cut-off and motor starting circuit	"	1	2.53	3.00
Night alarm circuit	"	1	5.55	6.00
Message register circuit	"	2	3.36	7.00
Fuse alarm circuit	"	2	2.50	5.00
Tie trunks (3 panel)	"	5	25.064	125.00
Magneto lines (1 sect.)	"	5	32.46	162.00
Alarm supervisory circuit	Lot	1	75.02	75.00
Miscellaneous in sections	"	1	97.36	97.00
Main distributing frame	"	1	64.00	64.00
Relay racks	"	1	107.02	107.00
Power plant	"	1	2,653.59	2,654.00
Wire and cable	"	1	610.55	611.00
Cable racks	"	1	76.70	77.00
Miscellaneous	"	1	44.16	44.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frames (200 L.S.)	Each	1	728.16	728.00
Line switches	"	151	4.60	695.00
Master switches	"	3	30.90	93.00
Line switch cover, pier and pier cover	"	1	103.35	103.00
End panels, L. S. cover	"	2	13.50	27.00
Selector frame (240 S)	"	1	417.60	418.00
Connectors	"	20	39.60	792.00
Selectors - local	"	30	28.30	849.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
TOLEDO (CONT'D)				
TOLEDO EDISON CO.(CONT'D)				
M.S.Equipment-Auto.Elec.Co.(Cont'd)				
Connector shelves	Each	2	$ 56.86	$ 114.00
Selector shelves	"	3	31.85	96.00
Connector banks	"	2	62.55	126.00
Selector banks, 1-10	"	2	68.05	136.00
Selector banks, 11-20	"	1	68.95	69.00
Dial central office trunks	"	10	16.049	160.00
Conference trunks	"	5	13.276	66.00
Routine test circuits	"	1	9.56	10.00
Miscellaneous items	Lot	1	72.20	72.00
Material				$13,189.00
Installation labor				4,280.00
Installation material				198.00
W. E. Co. Engineering				989.00
Freight and cartage				132.00
Contingencies				132.00
Total				$19,520.00
YOUNGSTOWN				
HOME SAVING & LOAN COMPANY				
No. 550C, 2 panel, 1 position, 80 line P.B.X.sections. (attendant desk)	Each	1	342.47	342.00
Dial station lines	"	25	2.414	604.00
Attendant central office trunks	"	3	8.498	25.00
Attendant trunks	"	3	6.70	20.00
Intercepting trunks	"	2	4.40	9.00
Cord circuits	"	9	24.83	223.00
Operator's positions	"	1	Included	-
Night alarm circuits	"	1	"	-
Fuse alarm circuits	"	1	2.50	2.00
Miscellaneous in sections	Lot	1	6.72	7.00
Main distributing frame	"	1	14.00	14.00
Relay rack	"	1	9.68	10.00
Power plant	"	1	702.64	703.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
YOUNGSTOWN (CONT'D)				
HOME SAVING & LOAN CO.(CONT'D)				
Wire and cable	Lot	1	$155.81	$ 156.00
Miscellaneous items	"	1	20.64	21.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (50 L.S.)	Each	1	435.00	435.00
Line switches	"	35	4.60	161.00
Master switches and details	"	1	30.90	31.00
Connectors - local	"	5	39.60	198.00
Connector shelves	"	2	11.85	24.00
Connector banks	"	2	35.20	70.00
Connectors - hunting	"	3	39.60	119.00
Connector shelves	"	1	11.85	12.00
Connector frames - special	"	1	144.15	144.00
Connector banks, 1-5	"	1	35.20	35.00
Line switch cover, pier and pier cover	"	1	230.00	230.00
Dial, central office trunks	"	2	17.208	34.00
Routine test circuit	Lot	1	9.56	10.00
Miscellaneous items	"	1	26.88	27.00
Material				$ 3,666.00
Installation labor				1,356.00
Installation material				55.00
W. E. Co. Engineering				275.00
Freight and cartage				37.00
Contingencies				37.00
Total				$ 5,426.00
REPUBLIC STEEL & IRON COMPANY				
No. 700C, 2 panel, 1 position, 640 line P.B.X. sections (attendant desk)	Each	2	780.00	1,560.00
End panels	"	2	16.00	32.00
Separating panels	"	1	8.50	8.00
Dial station lines	"	250	2.215	554.00
Attendant central office trunks	"	10	8.498	85.00
Intercepting trunks	"	6	4.7917	29.00
Cord circuits	"	30	28.268	848.00
Operator positions	"	2	20.53	41.00
Battery cutoff and motor starting circuit	"	1	2.53	3.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
YOUNGSTOWN (CONT'D)				
REPUBLIC STEEL & IRON COMPANY (CONT'D)				
Night alarm circuit	Each	1	$ 5.55	$ 6.00
Fuse alarm circuit	"	2	2.50	5.00
Message register circuit	"	2	3.36	7.00
Miscellaneous in sections	Lot	1	41.44	41.00
Alarm supervisory circuit	"	1	75.02	75.00
Main distributing frame	"	1	60.00	60.00
Power plant	"	1	1,723.39	1,723.00
Relay rack	"	1	83.10	83.00
Cable rack	"	1	97.65	98.00
Miscellaneous items	"	1	73.73	74.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frames (200 L.S.)	Each	2	728.15	1,456.00
Line switches	"	250	4.60	1,150.00
Master switches	"	4	30.90	124.00
Connectors - local	"	28	36.90	1,033.00
Connector banks	"	3	76.04	228.00
Connector shelves	"	3	56.86	171.00
Selectors	"	40	28.30	1,132.00
Selector shelves	"	2	24.90	50.00
Selector banks, 1-10	"	2	68.05	136.00
Selector banks, 11-20	"	2	68.95	138.00
Selector and connector frame (240S)	"	1	349.60	350.00
Line switch cover, pier and pier cover	"	2	164.40	329.00
Dial central office trunks	"	9	17.208	155.00
Routine test circuit	"	1	9.56	10.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
YOUNGSTOWN (CONT'D)				
REPUBLIC STEEL & IRON CO. (CONT'D)				
M.S.Equipment-Automatic Elec.Co.(Cont'd)				
Miscellaneous items	Lot	1	$ 97.58	$ 98.00
Material				11,892.00
Installation labor				4,400.00
Installation material				178.00
W.E.Co. Engineering				892.00
Freight and cartage				119.00
Contingencies				119.00
Total				$ 17,600.00
ZANESVILLE				
YOUNGSTOWN SHEET & TUBE COMPANY				
No. 550C, 2 panel, 1 position, 80 line P.B.X. section (attendant desk)	Each	1	342.47	342.00
Dial station lines	"	30	2.414	72.00
Attendant central office trunks	"	3	8.498	25.00
Attendant trunks	"	4	6.70	27.00
Intercepting trunks	"	2	4.40	9.00
Cord circuits	"	9	24.83	223.00
Operator position	"	1	20.63	21.00
Night alarm circuits	"	1	5.55	6.00
Fuse alarm circuit	"	1	2.50	2.00
Miscellaneous in section	Lot	1	6.72	7.00
Main distributing frame	"	1	16.80	17.00
Relay rack	"	1	8.36	8.00
Power plant	"	1	733.68	734.00
Wire and cable	"	1	101.34	101.00
Miscellaneous items	"	1	35.08	35.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (50 L.S.)	Each	1	435.00	435.00
Line switches	"	25	4.60	115.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
ZANESVILLE (CONT'D)				
YOUNGSTOWN SHEET & TUBE COMPANY (CONT'D)				
M.S.Equipment-Automatic Elec.Co.				
Master switch and details	Each	1	$ 30.90	$ 31.00
Connectors - local	"	5	39.60	199.00
Connector shelves	"	2	11.55	23.00
Connector banks	"	2	35.20	70.00
Line switch cover, pier and pier cover	"	1	230.00	230.00
Dial central office trunks	"	1	17.208	17.00
Routine test circuit	"	1	9.56	10.00
Miscellaneous items	Lot	1	16.60	17.00
Material				2,775.00
Installation labor				1,027.00
Installation material				42.00
W.E.Co. Engineering				208.00
Freight and cartage				28.00
Contingencies				28.00
Total				$ 4,108.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TELEGRAPH ORDER TABLES				
CANTON				
POSTAL TELEGRAPH COMPANY				
No. 1-K, order table turrets, 5 sections, 1 position, 10 line and associated equipment, Equipped for 5 lines, 5 positions,	Lot	1	$872.29	$ 872.00
Material				$ 872.00
Installation labor				323.00
Installation material				13.00
W.E.Co. Engineering				65.00
Freight and cartage				9.00
Contingencies				9.00
Total				$ 1,291.00
WESTERN UNION TELEGRAPH CO.				
No. 1-K, order table turret, 7 sections, 1 position, 10 line and associated equipment, equipped for 5 lines, 7 positions	"	1	1,158.16	1,158.00
Material				$ 1,158.00
Installation labor				428.00
Installation material				17.00
W.E.Co. Engineering				87.00
Freight and cartage				12.00
Contingencies				12.00
Total				$ 1,714.00
CLEVELAND				
WESTERN UNION TELEGRAPH CO.				
No. 602, 1 panel, 2 position telegram receiving sections,	Each	12	283.96	3,408.00
Subs. multiple (12 sect.)	"	40	12.8815	515.00
Cord circuits	"	48	10.95	526.00
Operator positions	"	12	22.04	264.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TELEGRAPH ORDER TABLES				
CLEVELAND (CONT'D)				
WESTERN UNION TELEGRAPH CO. (CONT'D)				
Miscellaneous in sections	Lot	1	$330.75	$ 331.00
Material				$ 5,044.00
Installation labor				1,866.00
Installation material				76.00
W.E.Co. Engineering				378.00
Freight and cartage				50.00
Contingencies				50.00
Total				$ 7,464.00
WESTERN UNION TELEGRAPH CO.				
Telegram delivery tables, equipment, and associated apparatus for 44 positions, (Tables owned by subscriber)	-	-	-	-
Ring down trunks	Each	44	9.00	396.00
Operator positions	"	44	13.66	601.00
Miscellaneous items	Lot	1	82.13	82.00
Material				1,079.00
Installation labor				399.00
Installation material				16.00
W.E.Co. Engineering				81.00
Freight and cartage				11.00
Contingencies				11.00
Total				$ 1,597.00
WESTERN UNION TELEGRAPH CO.				
Key cabinet, 2 positions, 5 line, and associated equipment, equipped for 5 lines, 2 positions	"	1	182.66	183.00
Material				$ 183.00
Installation labor				68.00
Installation material				3.00
W.E.Co. Engineering				14.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 272.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TELEGRAPH ORDER TABLES (CONT'D)				
CLEVELAND (CONT'D)				
POSTAL TELEGRAPH CABLE CO.				
No. 1K, order table turrets, 5 sections, 2 positions, 30 line, and associated equipment, equipped for 15 lines, 10 positions,	Lot	1	$1,572.45	$ 1,572.00
Material				$ 1,572.00
Installation labor				582.00
Installation material				24.00
W.E.Co. Engineering				118.00
Freight and Ca rtage				16.00
Contingencies				16.00
Total				$ 2,328.00
COLUMBUS				
WESTERN UNION TELEGRAPH CO.				
Chief operator's turret, per D.E.142, and associated equipment. Wired for 30 lines. Equipped for 25 lines, 1 position	Lot	1	333.01	333.00
Material				$ 333.00
Installation labor				123.00
Installation material				5.00
W.E. Co. Engineering				25.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 492.00
WESTERN UNION TELEGRAPH CO.				
No. 2 Order table turret, 4 sections, 4 positions, 40 lines, and associated equipment. Equipped for 25 lines, 16 positions		1	2,359.98	2,360.00
Material				$ 2,360.00
Installation labor				873.00
Installation material				35.00
W.E.Co. Engineering				177.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,493.00

5-D - Private Branch Exchanges - Acct. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TELEGRAPH ORDER TABLES				
LAYTON				
WESTERN UNION TELEGRAPH CO.				
Order table turrets, 9 sections, per 4-CC-3, 1 position, 10 lines and associated equipment, Equipped for 9 lines, 9 positions	Lot	1	$1,279.39	$ 1,279.00
Material				$ 1,279.00
Installation labor				473.00
Installation material				19.00
W.E.Co. Engineering				96.00
Freight and cartage				13.00
Contingencies				13.00
Total				$ 1,993.00
SANDUSKY				
WESTERN UNION TELEGRAPH CO.				
Order table turret, 2 sections, 1 position, 10 line, and associated equipment. Equipped for 2 lines, 2 positions	"	1	239.92	240.00
Material				$ 240.00
Installation labor				89.00
Installation material				4.00
W.E.Engineering Co.				18.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 355.00
SPRINGFIELD				
WESTERN UNION TELEGRAPH CO.				
Order table turret, 4 sections, per 4-CC-3, 1 position, 10 lines and associated equipment. Equipped for 9 lines, 4 positions.	"	1	650.29	650.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TELEGRAPH ORDER TABLES				
SPRINGFIELD (CONT'D)				
WESTERN UNION TELEG.CO. (CONT'D)				
Material				$ 650.00
Installation labor				240.00
Installation material				10.00
W. E. Co. Engineering				49.00
Freight and cartage				6.00
Contingencies				6.00
Total				$ 961.00
TOLEDO				
WESTERN UNION TELEGRAPH COMPANY				
No. 1K, order table turret, 2 sections, 2 position, 10 line, and associated equipment. Equipped for 4 lines, 4 positions	Lot	1	$ 566.25	566.00
Material				$ 566.00
Installation labor				209.00
Installation material				8.00
W. E. Co. Engineering				42.00
Freight and cartage				6.00
Contingencies				6.00
Total				$ 837.00
WESTERN UNION TELEGRAPH COMPANY				
Chief operator's turret, per CE-142, 1 section, 1 position, 40 lines and associated equipment. Equipped for 40 lines, 1 position	Lot	1	340.95	341.00
Material				$ 341.00
Installation labor				126.00
Installation material				5.00
W. E. Co. Engineering				26.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 504.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TELEGRAPH ORDER TABLES				
TOLEDO (CONT'D)				
WESTERN UNION TELEGRAPH COMPANY				
No. 2, order table turret, 4 sections, 4 position, 40 line, and associated equipment. Equipped for 20 lines, 16 positions	Lot	1	$ 2,366.24	$ 2,366.00
Material				$ 2,366.00
Installation labor				875.00
Installation material				35.00
W. E. Co. Engineering				177.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,501.00
YOUNGSTOWN				
WESTERN UNION TELEGRAPH COMPANY				
No. 2, order table turret, 2 sections, 4 position, 40 line, and associated equipment. Equipped for 13 lines, 8 positions	Lot	1	957.83	958.00
Material				$ 958.00
Installation labor				354.00
Installation material				14.00
W. E. Co. Engineering				72.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,418.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND				
AMERICAN RAILWAY EXPRESS COMPANY E. 26th Street. Apparatus and associated equipment for 2 sections of 4 position, 10 line order table turrets. Equipped for 6 lines, 8 positions. (Turrets owned by subscriber)	Lot	1	$391.87	$ 392.00
Material				$ 392.00
Installation labor				145.00
Installation material				6.00
W. E. Co. Engineering				29.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 580.00
AMERICAN RAILWAY EXPRESS COMPANY 1325 St. Clair Avenue Apparatus and associated equipment for 6 sections, 1 position, 10 line order table turrets. Equipped for 10 lines, 6 positions. (Turrets owned by subscriber)	Lot	1	552.06	552.00
Material				$ 552.00
Installation labor				204.00
Installation material				8.00
W. E. Co. Engineering				41.00
Freight and cartage				6.00
Contingencies				6.00
Total				$ 817.00
BAILEY COMPANY Ontario & Prospect Sts. Apparatus and associated equipment for 14, 1 position, 20 line, order table, turrets. Equipped for 10 lines, 14 positions. (Turrets owned by subscriber)	Lot	1	1,245.81	$1,245.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
BAILEY COMPANY (CONT'D)				
Material				$ 1,245.00
Installation labor				461.00
Installation material				19.00
W. E. Co. Engineering				93.00
Freight and cartage				12.00
Contingencies				12.00
Total				$ 1,842.00
BAKER ICE CREAM COMPANY				
Apparatus and associated equipment for 1 section, 2 position, 10 line order table turret. Equipped for 7 lines, 2 positions.	Lot	1	$ 288.10	288.00
Material				$ 288.00
Installation labor				107.00
Installation material				4.00
W. E. Co. Engineering				22.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 427.00
CHANDLER & RUDD COMPANY				
Spl. No. 4 order table, 18 1-position, 30 line sections and associated equipment. Equipped for 30 lines, 18 positions	Lot	1	1,712.81	1,713.00
Material				$ 1,713.00
Installation labor				634.00
Installation material				26.00
W. E. Co. Engineering				128.00
Freight and cartage				17.00
Contingencies				17.00
Total				$ 2,535.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
CITY ICE AND FUEL COMPANY				
No. 1-K order table turret, 5 sections, 2 positions, 30 line and associated equipment. Equipped for 15 lines, 10 positions.	Lot	1	$1,714.58	$ 1,715.00
Material				$ 1,715.00
Installation labor				635.00
Installation material				26.00
W. E. Co. Engineering				129.00
Freight and cartage				17.00
Contingencies				17.00
Total				$ 2,539.00
CITY OF CLEVELAND (LIGHT DIVISION) City Hall				
Apparatus and associated equipment for 2 sections, 2 position, 10 line order table turrets. Equipped for 10 lines, 4 positions. (Turrets owned by subscriber)	Lot	1	353.20	353.00
Material				$ 353.00
Installation labor				131.00
Installation material				5.00
W. E. Co. Engineering				26.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 523.00
CLEVELAND BUILDERS SUPPLY CO. Room 1057 Leader-News Bldg.				
No. 1K order table turrets, 5 sections, 2 position, 30 line and associated equipment. Equipped for 20 lines, 10 positions	Lot	1	2,024.88	2,024.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
CLEVELAND BLDRS. SUP.CO.(CONT'D)				
Material				$ 2,024.00
Installation labor				749.00
Installation material				30.00
W. E. Co. Engineering				152.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 2,995.00
CLEVELAND ELECTRIC ILLUMINATING CO. (ORDER DEPT) Ill.Co. Building.				
Apparatus and associated equipment for 1 section, 1 position, 20 line monitor desk. Equipped for 20 lines. (Desk owned by subscriber)	Lot	1	$ 95.48	95.00
Material				$ 95.00
Installation labor				35.00
Installation material				1.00
W. E. Co. Engineering				7.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 140.00
CLEVELAND ELEC. ILLUMINATING CO. (SERVICE DEPT.)Ill.Co. Building				
Apparatus and associated equipment for 2 sections, 10 position, 20 line order table turrets. Equipped for 20 lines, 20 positions (Turrets owned by subscriber)	Lot	1	1,478.33	$ 1,478.00
Material				$ 1,478.00
Installation labor				547.00
Installation material				22.00
W. E. Co. Engineering				111.00
Freight and cartage				15.00
Contingencies				15.00
Total				$ 2,188.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
CLEVELAND ELEC. ILLUMINATING CO. (LINE DEPT.) Ill.Co. Building. Apparatus and associated equipment for 3 sections, 2 positions, 20 line order table turrets. Equipped for 10 lines, 6 positions (Turrets owned by subscriber)	Lot	1	$544.44	$ 544.00
Material				$ 544.00
Installation labor				201.00
Installation material				8.00
W. E. Co. Engineering				40.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 803.00
CLEVELAND ELEC. ILLUMINATING CO. (TROUBLE DEPT) Ill.Co. Bldg. Apparatus and associated equipment for 1 section, 6 position, 20 line cabinet. Equipped for 20 lines, 6 positions. (Cabinet owned by subscriber)	Lot	1	1,075.05	1,075.00
Material				$ 1,075.00
Installation labor				398.00
Installation material				16.00
W. E. Co. Engineering				81.00
Freight and cartage				11.00
Contingencies				11.00
Total				$ 1,592.00
CLEVELAND ELEC. ILLUMINATING CO. (ROOM 908) Ill. Co. Building. No. 1K, intercepting cabinet, 10 lines, 1 position and associated equipment. Equipped for 10 lines, 1 position	Lot	1	409.19	409.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
CLEVELAND ELECTRIC ILLUMINATING CO. (ROOM 908) Ill. Co. Bldg. (Cont'd)				
Material				$ 409.00
Installation labor				151.00
Installation material				6.00
W. E. Co. Engineering				31.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 605.00
CLEVELAND LAUNDRY COMPANY				
No. 1K, order table turrets, 2 section, 2 position, 30 line and associated equipment. Equipped for 12 lines, 4 positions	Lot	1	$ 717.43	717.00
Material				$ 717.00
Installation labor				265.00
Installation material				11.00
W. E. Co. Engineering				54.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 1,061.00
CLEVELAND STOCK EXCHANGE				
Equipment and associated apparatus for special signal cabinet, equipped for 20 lines	Lot	1	453.69	454.00
Material				$ 454.00
Installation labor				168.00
Installation material				7.00
W. E. Co. Engineering				34.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 673.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
DAVIS LAUNDRY & CLEANING CO.				
Apparatus and associated equipment for 2 sections, 2 position, 20 line order table turrets. Equipped for 10 lines, 4 positions. (Turrets owned by subscriber)	Lot	1	$ 306.89	$ 309.00
Material				$ 309.00
Installation labor				114.00
Installation material				5.00
W. E. Co. Engineering				23.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 457.00
WM. EDWARDS COMPANY				
1300 W. 9th Street.				
No. 1K, order table turrets, 3 sections, 2 positions, 30 lines and associated equipment. Equipped for 10 lines, 6 positions.	Lot	1	990.73	991.00
Material				$ 991.00
Installation labor				367.00
Installation material				15.00
W. E. Co. Engineering				74.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,467.00
EAST OHIO GAS CO. (METER DEPT)				
1401 East 6th Street.				
Apparatus and associated equipment for 10 position, 20 line order turret, equipped for 10 lines, 10 positions. (Turret owned by subscriber)	Lot	1	703.20	703.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
EAST OHIO GAS CO.(METER DEPT)(CONT'D)				
Material				$ 703.00
Installation labor				260.00
Installation material				11.00
W. E. Co. Engineering				53.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 1,041.00
EAST OHIO GAS CO.(ORDER DEPT) 1401 E. 6th Street.				
Apparatus and associated equipment for 12 position, 20 line order turret. Equipped for 15 lines, 12 positions. (Turret owned by subscriber)	Lot	1	1,283.70	1,284.00
Material				$ 1,284.00
Installation labor				475.00
Installation material				19.00
W. E. Co. Engineering				96.00
Freight and cartage				13.00
Contingencies				13.00
Total				$1,900.00
EAST OHIO GAS CO.(MR.TURNER) 1401 E. 6th Street.				
Apparatus and associated equipment for 20 line intercepting desk, equipped for 10 lines, 1 position (Desk owned by subscriber)	Lot	1	201.32	201.00
Material				$ 201.00
Installation labor				74.00
Installation material				3.00
W. E. Co. Engineering				15.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 297.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
EAST OHIO GAS CO.(PRESSURE DEPT) 1401 E. 6th Street.				
Signal cabinet and associated equipment, 10 lines, equipped for 10 lines	Lot	1	$115.27	$ 115.00
Material				$ 115.00
Installation labor				43.00
Installation material				2.00
W. E. Co. Engineering				9.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 171.00
FISHER BROTHERS COMPANY				
No. 1K, Order table turret, 1 section, 2 position, 10 line and associated equipment. Equipped for 7 lines, 2 positions	Lot	1	342.43	342.00
Material				$ 342.00
Installation labor				127.00
Installation material				5.00
W. E. Co. Engineering				26.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 506.00
FULLER DRY CLEANING CO.				
No. 1K, order table turret, 3 sections, 30 lines, 6 position and associated equipment. Equipped for 14 lines, 6 positions	Lot	1	799.16	799.00
Material				$ 799.00
Installation labor				296.00
Installation material				12.00
W. E. Co. Engineering				60.00
Freight and cartage				8.00
Contingencies				8.00
Total				$1,183.00

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
GOFF-KIRBY COAL COMPANY				
No. 1K, order table turret, 6 sections, 30 lines, double sided and associated equipment. Equipped for 10 lines, 12 positions	Lot	1	$1,202.24	$ 1,202.00
Material				$ 1,202.00
Installation labor				445.00
Installation material				18.00
W. E. Co. Engineering				90.00
Freight and cartage				12.00
Contingencies				12.00
Total				$ 1,779.00
GREEN CAB COMPANY				
No. 1K, Order table turret, 2 sections, 2 position, 30 lines and associated equipment. Equipped for 12 lines, 4 positions	Lot	1	712.14	712.00
Material				$ 712.00
Installation labor				263.00
Installation material				11.00
W. E. Co. Engineering				53.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 1,053.00
GUARDIAN SAVINGS & TRUST CO.				
Apparatus and associated equipment for 20 lines, 1 position information desk. Equipped for 10 lines, 1 position	Lot	1	360.09	360.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
GUARDIAN SAV.& TR.CO. (CONT'D)				
Material				$ 360.00
Installation labor				133.00
Installation material				5.00
W. E. Co. Engineering				27.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 533.00
HALLE BROTHERS COMPANY				
Huron and Euclid.				
Apparatus and associated equipment for 1 section of 12 positions, 20 line order table turret. Equipped for 20 lines, 12 positions (Turrets owned by subscriber)	Lot	1	1,646.37	1,646.00
Material				
Installation labor				$ 1,646.00
Installation material				609.00
W. E. Co. Engineering				25.00
Freight and cartage				123.00
Contingencies				16.00
Total				16.00
				$ 2,435.00
HERRICK & COMPANY				
No. 1K, order table turret, 1 section, 2 position, 10 lines and t. Equipped for 10 lines, 2 positions	Lot	1	469.27	469.00
Material				
Installation labor				$ 469.00
Installation material				174.00
W. E. Co. Engineering				7.00
Freight and cartage				35.00
Contingencies				5.00
Total				5.00
				$ 695.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
HIGBEE COMPANY Euclid and 13th Streets. Apparatus and associated equipment for 10 sections, 1 position, 20 line order table turrets. Equipped for 20 lines, 10 positions (Turrets owned by subscriber)	Lot	1	$1,483.45	$ 1,483.00
Material				$ 1,483.00
Installation labor				549.00
Installation material				22.00
W. E. Co. Engineering				111.00
Freight and cartage				15.00
Contingencies				15.00
Total				$ 2,195.00
HIGBEE COMPANY Euclid & 13th Streets. No. 1K order table turret, 1 section, 1 position, 10 lines and associated equipment. Equipped for 10 lines, 1 position, 1 position blank	Lot	1	379.48	379.00
Material				$ 379.00
Installation labor				140.00
Installation material				6.00
W. E. Co. Engineering				28.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 561.00
LEADER-NEWS COMPANY				
Apparatus and associated equipment for 11 1 position 20 line order table turrets. Equipped for 10 lines, 11 positions.	Lot	1	1,260.44	1,260.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
LEADER-NEWS CO (CONT'D)				
Material				$ 1,260.00
Installation labor				466.00
Installation material				19.00
W. E. Co. Engineering				95.00
Freight and cartage				13.00
Contingencies				13.00
Total				$ 1,866.00
MAY & CO. (FURNITURE DEPT.) 5th Floor, Euclid & Prospect Apparatus and associated equipment for 3 section, 20 line, double sided order table turret. Equipped for 10 lines, 2 positions (Turret owned by subscriber)	Lot	1	248.54	249.00
Material				$ 249.00
Installation labor				92.00
Installation material				4.00
W. E. Co. Engineering				19.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 368.00
MAY & CO. (ORDER DEPT.) 4th Floor, Euclid & Prospect Apparatus and associated equipment for 1 section of 10 positions, 20 line order table turret, equipped for 20 lines, 10 positions (Turret owned by subscriber)	Lot	1	1,436.78	1,437.00
Material				$ 1,437.00
Installation labor				532.00
Installation material				22.00
W. E. Co. Engineering				106.00
Freight and cartage				14.00
Contingencies				14.00
Total				$ 2,127.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
MILLHOFF-NEWMAN COMPANY				
Apparatus and associated equipment for 3 sections, 2 position, 20 line order table turrets. Equipped for 10 lines, 6 positions (Turrets owned by subscriber)	Lot	1	$ 416.05	$ 416.00
Material				$ 418.00
Installation labor				155.00
Installation material				6.00
W. E. Co. Engineering				31.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 618.00
NEW YORK CENTRAL R. R. Union Trust, 2nd Floor. No. 1K apparatus and associated equipment, 4 1-position, 10 line order table turrets. Equipped for 10 lines, 4 positions.	Lot	1	882.20	882.00
Material				$ 892.00
Installation labor				326.00
Installation material				13.00
W. E. Co. Engineering				66.00
Freight and cartage				9.00
Contingencies				9.00
Total				$ 1,305.00
NEW YORK CENTRAL R. R. (Ticket Office) No. 1K apparatus and associated equipment, 3 1-position, 10 line order table turrets. Equipped for 6 lines, 3 positions	Lot	1	661.65	662.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
NEW YORK CENTRAL R. R. (Ticket Office)(Cont'd)				
Material				$ 662.00
Installation labor				245.00
Installation material				10.00
W. E. Co. Engineering				50.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 981.00
NEW YORK CENTRAL R. R. Union Trust, 2nd Floor. Apparatus and associated equipment for 6 position, 30 line diagram table. Equipped for 30 lines, 6 positions (Table owned by subscriber)	Lot	1	$ 1,281.49	1,281.00
Material				$ 1,281.00
Installation labor				474.00
Installation material				19.00
W. E. Co. Engineering				96.00
Freight and cartage				13.00
Contingencies				13.00
Total				$ 1,896.00
OHIO BELL TELEPHONE COMPANY 6505 Carnegie Avenue. Order table turret, 20 lines, 2 positions, and associated equipment. Equipped for 20 lines, 2 positions	Lot	1	438.33	438.00
Material				$ 438.00
Installation labor				162.00
Installation material				7.00
W. E. Co. Engineering				33.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 648.00